

KNOX

your city



Knox City Council



Proposed Annual Budget 2022-23

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Mayor & CEO's Introduction

The following is the Knox City Council budget for 2022-23. It invests \$183 million in services and facilities to ensure Knox is a place where people and businesses can thrive. It sets the groundwork to action the Council Plan and things that the community told us were most important to them in the future while being conscious of what we need and can afford right now.

This is a forward thinking, realistic and responsible budget influenced by many factors. It reflects the challenges and changes forced on Council and our community by the COVID-19 pandemic over the past two years. It also reflects the significant financial constraints of state government mandated rate capping at 1.75%.

We know the last two years have been tough and that the impacts of the pandemic continue to be felt. This is why helping local residents, businesses, and sport and community organisations to recover is at the forefront of our agenda, as is maintaining and delivering the services and facilities that our community values.

Overall rates will increase by 1.75%, in line with the Victorian Government's rates cap. This budget details how rates will be spent to maintain and deliver the services and facilities our community values and relies on. This is so much more than just roads, rates and rubbish. It includes important things like:

- assisting older people to live independently at home
- maintaining our parks and reserves and cleaning public facilities
- upgrading street lights to use energy saving LED bulbs
- installing solar panels on community facilities
- providing support to new parents and their babies
- repairing footpaths and drains
- improving and maintaining sporting facilities
- sweeping our streets, and
- managing venues that host community and cultural activities.

The state government cap on rates limits Council's ability to keep up with the increasing demand for services from a growing population and rising costs of providing services and facilities, which includes construction materials and fuel prices, utilities and wages. This leaves us with some increasingly difficult choices about the services we provide and the investment we can make in facilities.

Our investment in community facilities and infrastructure totals \$81.8 million. This will boost local construction and employment opportunities. It will also provide important spaces for residents to connect with each other and the environment through shared interests and activities. It funds initiatives to address emerging social and health issues resulting from the pandemic, including worsening mental health, increasing rates of family violence and lower physical activity. The budget also looks to the future of our city, through funding actions to reach our target of net zero emissions by 2040 and preparing to introduce a new food waste recycling service.

Our vision is for Knox to be a city of opportunity. A city that embraces innovation and change, and provides local learning and employment opportunities for all. Council wants Knox to be a place where people and business can thrive. This budget outlines where your rates are spent to ensure we achieve this vision.

Highlights of the capital works budget include:

- \$18.3 million on sporting upgrades, including a new hockey facility at Wantirna Reserve and upgrading facilities at Knox Athletics track
- \$11.4 million on parks and reserves including construction of wetlands at Stamford Park and the next stage of daylighting Blind Creek to Lewis Park
- \$11.6 million to improve roads and drainage
- \$4.5 million to improve footpaths and cycling paths
- \$3.5 million for a new library in Westfield Knox
- \$0.9 million to upgrade Erica Ave, Boronia

Thank you for sharing your priorities to shape this new financially responsible budget, and for making Knox such a great place to live.

Your feedback on this budget is welcomed. Go to knox.vic.gov.au/haveyoursay until Sunday 29 May 2022 at 5pm. There will also be an opportunity to be heard at the public submissions hearing on 14 June 2022 at 6.30pm.



Cr Susan Laukens
Mayor



Bruce Dobson
Chief Executive Officer

Executive Summary

Knox City Councils 2022-26 Budget seeks to maintain services as well as deliver projects and infrastructure that are valued by our community, while ensuring Council remains financially sustainable in the long-term to continue to invest in the future generations of our people and communities.

Over the coming years we will continue our work to ensure we remain financially sustainable in a rate capped environment.

Rates and Charges

Total revenue from rates and charges is projected to be \$112.2M, which incorporates an average rate increase of 1.75%. This is in line with the Fair Go Rates System (FGRS) which caps rates increases by Victorian councils to the forecast movement in the Consumer Price Index (CPI) of 1.75%. Council has elected not to apply to the Essential Services Commission (ESC) for a variation.

It is important to note, the actual rate increases experienced by individual ratepayers may differ from the 1.75% increase due to revaluations. Rate increases are impacted by the average rate increase (1.75%) and the property valuation increases (or decreases) of individual properties relative to the average across the municipality. If your property increased in value by more than the average for the Council (10.7%), your rates will increase by more than 1.75%. If your property value increased by less than the 10.7% average, your rates will increase by less than 1.75% and may in fact reduce from the previous year. Refer to section 4.1.1 Rates and Charges for more information.

Operating Result

Planning for a surplus is fiscally responsible to maintain uninterrupted service delivery to our community and to provide essential funding for capital works including the redevelopment of major community facilities. The expected operating result for the 2022-23 year is a surplus of \$7.9 million, which is budgeted to increase year on year. This Budget assumes demand for Council services will largely return to normal levels following the COVID-19 pandemic that has impacted the 2020-21 financial results.

Financial Sustainability

This budget has been developed through a rigorous process. More detailed budget information is available throughout this document.

The introduction of rate capping in the 2016-17 rating year by the State Government was a major change to the way that councils were able to raise rate revenue. For Knox City Council rate revenue represents approximately 65% of our total revenue. The State Government rate cap has a compounding impact on Council's rate revenue annually.

A major challenge Council faces is the need to renew existing and ageing infrastructure and at the same time invest in new infrastructure assets such as road improvements, drainage upgrades, better parks and recreational and community assets and establishing footpaths in areas where none currently exist. Council's capital works plan allocates money to these activities on a prioritised basis.

For Councils finances to remain sustainable and our services to remain affordable for the community, Council will need to continually assess the performance and future for current services to understand whether they are relevant and whether Council needs to continue to deliver them or whether there is a role for an alternative delivery model.

A further financial challenge comes from increased demand (and change in the service mix) arising from a growing and more diverse population. A growing population leads to increased service demand, placing a greater load on existing services and assets, resulting in more wear and tear and adding to the cost of service provision.

The budget has been prepared for the four-year period ending 30 June 2026. The adjusted underlying result, which is a measure of financial sustainability, shows improvement over the term of the Budget.

In summary, from a financial perspective Council has the same dilemma as most individuals - it has a limited budget yet many and competing demands on where to allocate its scarce resources.

Funding in 2022-23

Delivery of ongoing services:

Council has allocated \$106.9 million towards the ongoing delivery of services to the Knox community. These services are summarised from page 9 with Council's major initiatives, initiatives and service performance indicators.

Capital works program:

This budget allocates \$81.8 million towards several capital works projects (including \$31.6 million worth of projects carried forward from 2021-22). Of this, \$39.7 million is allocated for renewing community assets and \$42.1 for new, upgraded and expanded community assets.

Key Financial Statistics

	2022/23 \$'000	2021/22 \$'000
Total revenue	190,735	210,032
Total expenditure	182,851	228,388
Account result - surplus/(deficit)		
<i>(Refer Income Statement in Section 3.1)</i> <i>(Note: Based on total income of \$XX which includes capital grants and contributions)</i>	7,884	(18,356)
Underlying operating result - surplus/(deficit)		
<i>(Note: Underlying operating result is an important measure of financial sustainability as it excludes income which is to be used for capital, from being allocated to cover operating expenses.)</i>		
<i>The 2022-23 surplus result has been adjusted by \$4.0 million relating to capital grants and contributions.</i>		
<i>The 2021-22 deficit has been adjusted by \$27.6 million relating to capital grants and contributions.</i>	3,876	(45,965)
Total Capital Works Program funded from	81,781	73,688
<i>Council operations (rates funded)</i>	31,544	19,461
<i>External grants and contributions</i>	3,478	24,002
<i>Borrowings</i>	34,312	25,000
<i>Asset sales</i>	12,447	1,260

Budget Influences

This section sets out the key budget influences arising from the internal and external environment within which Council operates. The four years represented within the Budget are 2022-23 through to 2025-26. In preparing the 2022-23 budget, a number of these influences have been taken into consideration which are outlined below:

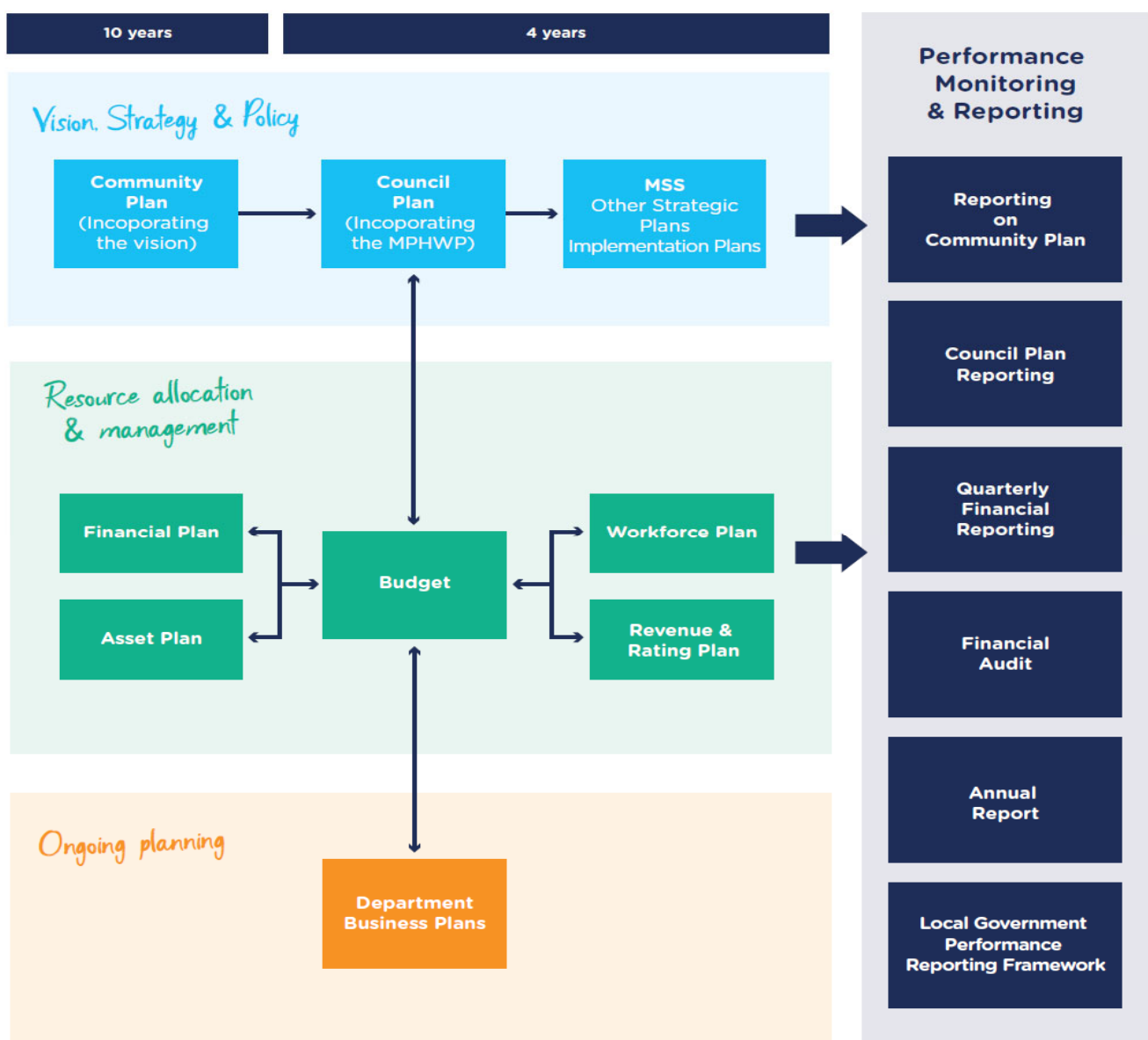
- **Rate Capping** – The Victorian State Government continues with a cap on rate increases. The cap for 2022-23 has been set at 1.75%.
- **Coronavirus (COVID-19)** – COVID-19 has presented a fast-evolving significant challenge to businesses, households, and the economy worldwide. Council has acted in the interest of keeping our community, residents and workforce safe.
- **Cost shifting** - this occurs where Local Government provides a service to the community on behalf of the State and/or Federal Government. Over time, the funds received by Local Governments' do not increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.
- **Employee costs** are largely driven by Council's Enterprise Agreements. In 2022-23 the compulsory Superannuation Guarantee Scheme (SGC) will increase from 10.00% to 10.50% and up to 12.00% by 2025-26.
- **Superannuation** – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme. The last call on Local Government was in the 2011-12 financial year where Council was required to pay \$11.6 million to top up its share of the Defined Benefits Scheme. The amount and timing of any liability is dependent on the global investment market. At present the actuarial ratios are at a level that additional calls from Local Government are not expected in the next 12 months.
- **Capital Grant Funding** – Capital grant opportunities are likely to continually arise, which may re-prioritise projects in order to maximise funding opportunities.
- **Supplementary Rates** – Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property value increases in value (e.g. due to improvements made or change in land class), or new residents become assessable. Importantly, supplementary rates recognises that new residents require services on the day they move into the Council is committed to providing these. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.
- **Waste Disposal Costs** – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfills sites. Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g. recycling, sorting and acceptance. Council is working to introduce Food Organics and Garden Organics (FOGO) service to all residential properties by 1 July 2023. During 2022-23 bin lids on the rubbish and recycling bins will be changed to comply with industry standard.
- **Development Contributions** – The rate of growth and flow of development contributions income depends on land sales and the desire of developers to construct new developments within the municipality.
- **The Fire Services Property Levy** will continue to be collected by Council on behalf of the State Government with the introduction of the Fire Services Property Levy Act 2012.

1. Link to the Community and Council Plans

This section describes how the Budget links to the achievement of the Community Plan 2021-2031 and Council Plan 2021-2025 within an overall integrated planning and reporting framework. This framework guides Council in identifying community needs and aspirations over the long term (Community and Financial Plans), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

Planning and Accountability Framework

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the key directions described in the Council Plan. The diagram below depicts Knox's integrated planning and reporting framework. At each stage of the integrated planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability.



Our Community Vision

Knox's ten year community vision was developed with and for the community and forms part of the Community Plan 2021-31.

Knox: where we connect with our people and our environment, ensuring they are safe, supported and have every opportunity to thrive.

Key Directions

Together with the community, Council identified five key directions, with associated strategies, to ensure we progress towards achievement of the vision.



Opportunity and innovation

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.



Neighbourhoods, housing and infrastructure

Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.



Natural environment and sustainability

Knox's natural environment is protected and enhanced to ensure sustainability for future generations.



Connection, resilience and wellbeing

Knox is a place to call home. Our community is strong, healthy and we support and respect each other.



Civic engagement and integrity

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard.

2. Services, Initiatives and Service Performance Indicators

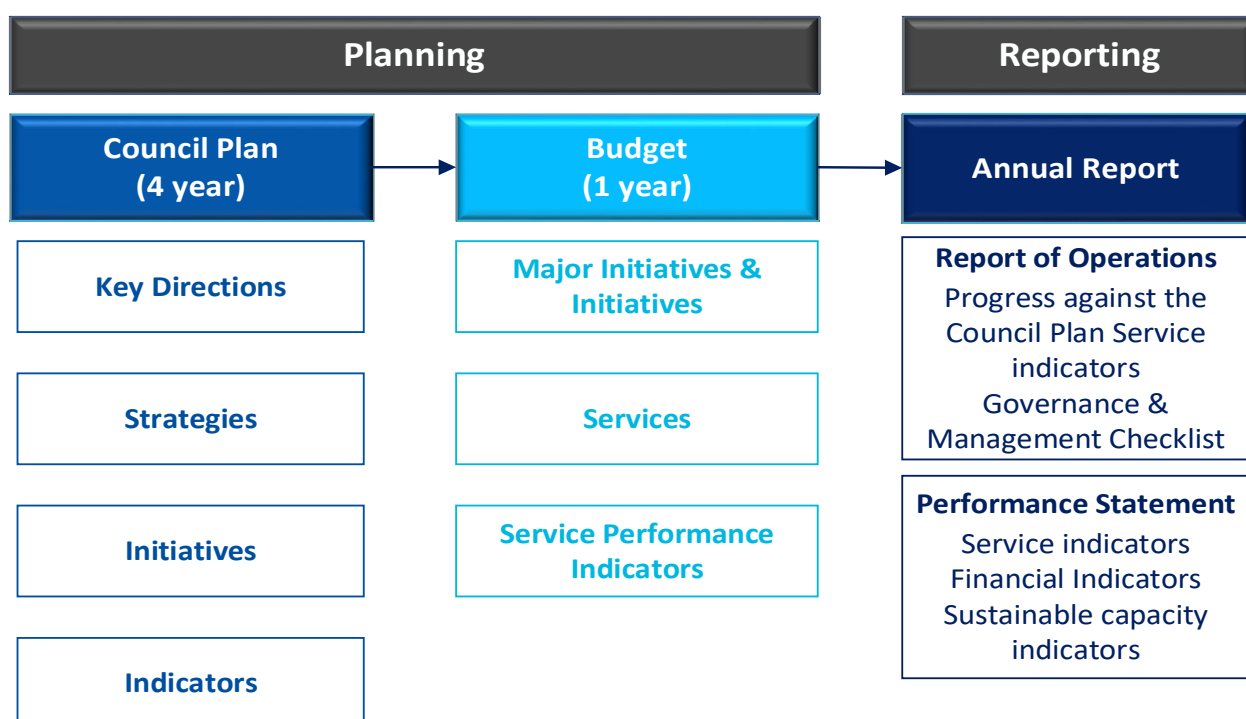
The Council Plan 2021-2025 was developed with the community and adopted by Council in October 2021. The plan identifies initiatives that Council will deliver over the four years to support the achievement of our Community Vision. The Annual Budget includes the following information that will support the delivery of the Council Plan:

Services: the services that Council provides to the Knox community are listed in the Budget document under the key direction where they make a significant contribution.

Major initiatives and initiatives: the Council Plan initiatives that will be funded in the current financial year are listed in the Budget. From these initiatives, Council identifies its priorities under each of the Key Directions for the financial year. These are referred to as 'major initiatives'.

Service performance indicators: there are a number of prescribed indicators that are listed in the Budget and will be audited and included in the Performance Statement. These indicators form part of the Local Government Performance Reporting Framework (LGPRF). The LGPRF is a mandatory system of performance reporting for all Victorian councils. It ensures that all councils are measuring and reporting on their performance in a consistent way to promote transparency and accountability in the local government sector.

Council is required by legislation to identify the major initiatives, initiatives and service performance outcome indicators in the Annual Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



This section provides a description of the services and Council Plan initiatives to be funded in the 2022-23 Annual Budget.



Opportunity and innovation

Knox strives to be a city of opportunity, embracing innovation and change, and providing local learning and employment opportunities for all. It's a place where people and business can thrive.

Strategies

The strategies we will undertake to achieve success in this area are:

Maximise the local economy by supporting existing businesses and attracting new investment

Encourage and support opportunities for skills development and lifelong learning for all people in Knox

Support organisations in Knox to navigate recovery and new ways of working

The services, major initiative, initiatives and service performance indicators are described below.

Services

Service		2020-21	2021-22	2022-23
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000
Economic Development				
The Economic Development service provides information, advice and action to support a prosperous and sustainable economy. It helps generate local employment opportunities and encourages and attracts new investment, to position Knox as a vibrant and diverse place of business.	Inc	430	1,240	13
	Exp	2,030	3,118	1,948
	Net Deficit	1,600	1,878	1,935
Innovation				
The Innovation service supports Council to continue our journey to become a customer centric and innovative organisation. It facilitates change management and process improvement to improve our customer and employee experiences.	Inc	0	0	0
	Exp	570	897	1,268
	Net Deficit	570	897	1,268

Service		2020-21	2021-22	2022-23
		Actual	Forecast	Budget
		\$'000	\$'000	\$'000

Integrated Strategy and Partnerships for Children

The Integrated Strategy and Partnerships for Children service focuses on the current Kindergarten Expansion project, strategic early years' service review projects, strategic workforce design and development, and strategic monitoring, evaluation and reporting. It also undertakes broader municipal partnership projects and builds relationships to strengthen the voice of the child across Council and our community.	Inc	70	253	0
	Exp	637	783	734
	Net Deficit	567	530	734

Investment & Partnership

The Investment and Partnership service undertakes projects and provides implementation frameworks supporting Council to activate and create opportunities in our city. The service employs a venture planning and partnership building approach to create a sustainable and resilient community.	Inc	0	0	0
	Exp	815	883	878
	Net Deficit	815	883	878

TOTAL				
	Inc	500	1,493	13
	Exp	4,052	5,681	4,828
	Net Deficit	3,552	4,188	4,815

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2022-23.

Major Initiative

Coordinate the implementation of Knox's Retail Activation Strategy.

Work with Maroondah and Yarra Ranges Councils to deliver key initiatives of the Bayswater Business Precinct Transformation Strategy.

Work alongside the State Government on the implementation of the Wantirna Health Precinct Masterplan.

Research and review supply chain connectivity and networks, to enable and advance the circular economy.

Continue to monitor the local economy to inform the strategic direction of future economic development initiatives.

Implement Council's decision regarding kindergarten expansion.

Explore opportunities to increase the number and diversity of creative learning opportunities offered through Council's cultural and community venues.

Initiatives



Neighbourhoods, housing and infrastructure

Building on what's great about our city, Knox's housing and infrastructure will meet the changing needs of our community.

Strategies

The strategies we will undertake to achieve success in this area are:

Plan for and support diverse housing to meet changing community needs

Create, enhance and maintain places and spaces for people to live, work, play and connect

Provide, maintain and advocate for accessible and sustainable ways to move around Knox

The services, major initiative, initiatives and service performance indicators are described below.

Services

Service		2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
Asset Management				
The Asset Management service develops processes and systems to maintain and regularly update Council's asset register, collect asset condition data and develop and implement strategic asset management plans. It aims to preserve and protect all assets in areas associated with subdivisions, private developments, Council infrastructure projects and works undertaken by service authorities, contractors and government agencies. This service also plans, coordinates, and monitors the delivery of Council's Capital Works Program.	Inc	0	0	0
	Exp	1,213	1,292	1,363
	Net	1,213	1,292	1,363
	Deficit			
Building				
The Building service provides building assessment and regulatory services in accordance with the Building Act 1993 and other relevant legislation. It issues Building Permits, performs building inspections, responds to complaints with inspections, and performs swimming pool inspections.	Inc	956	1,261	1,197
	Exp	1,509	1,499	1,464
	Net	553	238	267
	Deficit			

Service		2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
Community Planning and Places				
The Community Planning and Places service manages tenancy agreements for Council owned facilities, and supports the implementation of Council's capital works projects. It also supports the planning and advocacy for social and affordable housing.	Inc	5	103	123
	Exp	424	560	701
	Net Deficit	419	457	578
Facilities				
The Facilities service constructs and maintains all Council buildings, and undertakes services such as graffiti control and security. It also provides internal architectural advice and building management services on land where Council has an interest.	Inc	5	12	17
	Exp	3,447	3,416	3,529
	Net Deficit	3,442	3,404	3,512
Major Initiatives				
The Major Initiatives service delivers major projects that supplement the full program of capital projects being delivered by Council. It provides architectural advice, quantity surveying, project and construction management, specialist engineering and site supervision services.	Inc	82	0	0
	Exp	374	357	339
	Net Deficit	292	357	339
Open Space Management				
The Open Space Management service plans, designs, and delivers passive open spaces, streetscapes and playgrounds. It also develops strategic plans and policies, and provides landscape architectural design expertise for other areas of Council.	Inc	316	289	285
	Exp	11,847	12,072	12,826
	Net Deficit	11,531	11,783	12,541
Operations				
The Operations service is responsible for maintenance services and delivery of new, renewed and upgraded Council infrastructure assets. The service provides well-maintained infrastructure assets that meet present day and future needs of our community.	Inc	400	374	348
	Exp	2,660	3,212	3,404
	Net Deficit	2,260	2,838	3,056

Service		2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
Planning				
The Planning service provides statutory planning assessments, enforcement and regulatory services under the Planning and Environment Act and related Acts and Regulations.	Inc	1,541	1,766	2,022
	Exp	3,362	3,739	4,103
	Net Deficit	1,821	1,973	2,081
Social Policy and Projects				
The Social Policy and Projects service conducts research, strategic planning, analysis and community consultation to inform the development of evidence-based social policy and strategic planning responses for Council and community partners.	Inc	3	0	0
	Exp	226	171	176
	Net Deficit	223	171	176
Strategic Land Use Planning				
The Strategic Land Use Planning service undertakes research to inform planning policies and decisions. It prepares and assesses planning scheme amendments, internal referral responses to planning applications, and provides general strategic land use planning advice to internal and external customers. It also reviews the Knox Planning Scheme every four years to ensure it reflects the Community and Council Plans.	Inc	122	148	145
	Exp	1,081	1,644	1,354
	Net Deficit	959	1,496	1,209
Traffic and Transport				
The Traffic and Transport service provides local traffic management advice for Knox's on roads, footpaths, and shared paths. It also advocates for a broad range of transport choices for our community.	Inc	8	29	12
	Exp	3,641	3,729	3,725
	Net Deficit	3,633	3,700	3,713
Total				
	Inc	3,438	3,980	4,150
	Exp	29,784	31,689	32,986
	Net Deficit	26,346	27,709	28,836

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2022-23.

Major Initiative

Develop and implement a Social and Affordable Housing Strategy and Action Plan to increase the supply of social housing and address homelessness in Knox.

Build on regional partnerships by contributing to the work of the Eastern Affordable Housing Alliance (EAHA).

Facilitate and support the implementation of the Boronia Renewal program.

Progress implementation of the Knox Central program.

Commence review and upgrade of Council's strategic planning documents including the Open Space Plan, Play Space Plan and Liveable Streets Plan.

Initiatives

Advocate to State Government for improved public transport and arterial road connectivity in Knox.

Enhance sustainable transport utilisation through delivery of active transport infrastructure.

Develop an Integrated Major Infrastructure Development Plan for sport, leisure and recreation.

Implement Knox's Parking Strategy.

Service Performance Indicators

The prescribed LGPRF indicators that will be audited and included in the Performance Statement.

Service	Indicator	2020-21 Actual	2021-22 Forecast	2022-23 Budget
Statutory Planning	Decision Making	47.06%	47.42%	48.00%
Roads	Satisfaction	70	71	71



Natural environment and sustainability

Knox's natural environment is protected and enhanced to ensure sustainability for future generations.

Strategies

The strategies we will undertake to achieve success in this area are:

Preserve and enhance our biodiversity, waterways and urban landscape

Prepare for, mitigate and adapt to the effects of climate change

Lead by example and encourage our community to reduce waste

The services, major initiatives, initiatives and service performance indicators are described below.

Services

Service	2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
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Biodiversity

The Biodiversity service works to conserve, enhance and celebrate our local biodiversity. It provides bushland management to over 100 Council bushland reserves and over 120 sites of biological significance. This service also runs programs to increase the understanding and appreciation of the value of biodiversity, and encourage community participation to protect and enhance remnant vegetation on public and private land.

Inc	9	76	5
Exp	1,228	1,594	1,433
Net Deficit	1,219	1,518	1,428

Integrated Water Management

The Integrated Water Management service provides technical and strategic advice to developers and residents. It aims to protect our community against flooding, provide a drainage system that is safe and fit for purpose, maintain clean waterways and ensure that storm water is a valued and well used resource.

Inc	98	100	88
Exp	2,249	2,549	2,518
Net Deficit	2,151	2,449	2,430

Service	2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
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Sustainable Futures

The Sustainable Futures service undertakes environmental planning, community engagement, policy development and project implementation. It provides a range of learning and engagement programs that focus on supporting Council and our community to move towards environmental, social and economic sustainability.

Inc	0	0	0
Exp	998	1,096	1,094
Net Deficit	998	1,096	1,094

Waste Management

The Waste Management service provides waste collection and disposal services, with the aim of minimising waste in our community.

Inc	8,888	8,485	10,563
Exp	20,448	23,424	27,663
Net Deficit	11,560	14,939	17,100

TOTAL

Inc	8,996	8,661	10,656
Exp	24,924	28,663	32,708
Net Deficit	15,928	20,003	22,052

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2022-23.

Major Initiatives	Implement Food and Green Organics (FOGO) waste service across Knox.
	Implement the high priority actions from Years 2-4 of the Climate Response Plan.
Initiatives	Trial new and recycled materials in the construction of shared paths and as part of Council's road renewal program.
	Investigate electric heavy vehicle transport options to deliver Council services.
	Secure long-term solutions for the treatment and disposal of residual waste streams.
	Progress planning and programing to standardise bin lids across Knox in line with Recycling Victoria policy.

Service Performance Indicators

The prescribed LGPRF indicators that will be audited and included in the Performance Statement.

Service	Indicator	2020-21 Actual	2021-22 Forecast	2022-23 Budget
Waste Collection	Waste Diversion	52.10%	53.00%	53.00%



Connection, resilience and wellbeing

Knox is a place to call home. Our community is strong, healthy and we support and respect each other.

Strategies

The strategies we will undertake to achieve success in this area are:

Support our community to improve their physical, mental and social health and wellbeing

Foster inclusivity, equality, belonging and safety within our community

Support the community to identify and lead community strengthening initiatives

Honour and integrate First Nations culture into actions and environments

The services, major initiatives, initiatives and service performance indicators are described below.

Services

Service		2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
Arts & Cultural Services				
The Arts and Cultural service delivers and engages our community in a range of arts and cultural services and programs, including performing arts, events, festivals, arts courses, performances and public art projects.	Inc	83	510	208
	Exp	1,827	2,605	2,772
	Net Deficit	1,744	2,095	2,564
Community Access and Support Management				
The Community Access and Support Management service provides services and programs to support older people, people with a disability, and youth, within our community. It supports planning, performance monitoring, continuous improvement and research.	Inc	4,521	898	908
	Exp	7,110	1,975	2,109
	Net Deficit	2,589	1,077	1,201
Community Partnerships				
The Community Partnerships service supports and strengthens local not-for-profit groups to be active, sustainable and resilient, through capacity building, partnering and connecting.	Inc	30	53	0
	Exp	1,987	2,009	1,955
	Net Deficit	1,957	1,956	1,955

Service	2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
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Emergency Management

The Emergency Management service coordinates and delivers Council's legislative and community focused responsibilities for emergency and fire management. It includes services to mitigate risk to people and property. This service also plans for response and recovery, ensuring preparedness and resilience in our community.

Inc	19	13	15
Exp	477	603	508
Net Deficit	458	590	493

Health Planning and Livability

The Health Planning and Livability service supports our community to reach their full potential through health promotion, advocacy, sector collaboration and education across priority health and wellbeing areas.

Inc	0	14	0
Exp	615	497	353
Net Deficit	615	483	353

Healthy and Safe Communities

The Healthy and Safe Communities service provides advocacy, delivers projects and programs, and partners with others to address access, equity and community safety issues in our community.

Inc	377	1,440	1,186
Exp	2,748	3,309	2,883
Net Deficit	2,371	1,869	1,697

Inclusive Communities

The Inclusive Communities service provides support for eligible Knox residents aged 55 years or older who are homeless or at risk of homelessness. This support may include advice, advocacy, referrals and assistance for public housing. It also provides a range of accessible and inclusive support services for those living with a disability in Knox, as well as for their carers. The service also aims to connect those in need with other Council services and external service providers, to help access a range of support with issues such as isolation or loneliness, financial hardship, emotional or mental health support, practical needs, ageing, illness, family relationships, and other issues.

Inc	242	57	47
Exp	706	869	846
Net Deficit	464	812	799

Service		2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
Integrated Services and Practice				
Integrated Services and Practice focuses on leadership and support of Council's Early Years Hubs, Kindergartens, Maternal & Child Health services, playgroups and parenting support.	Inc	15,665	15,840	17,347
	Exp	17,310	18,282	19,125
	Net Deficit	1,645	2,442	1,778
Integrated Systems Quality and Operations				
The Integrated Systems Quality and Operations service focuses on maximizing the design and delivery of systems, processes, policies and procedures. It also supports workforce and operational planning and reporting for Family and Children's Services.	Inc	176	425	6
	Exp	2,513	3,028	2,892
	Net Deficit	2,337	2,603	2,886
Leisure Services				
Leisure Services provides strategic advice to community organisations that offer opportunities for sport, leisure, recreation and wellbeing in our community. It also manages and operates Council's two leisure centres (including aquatic facilities).	Inc	972	1,875	2,527
	Exp	3,495	3,723	3,752
	Net Deficit	2,523	1,848	1,225
Libraries				
The Libraries service provides resources, programs and a variety of media for education, information, leisure and personal development. There are currently five branch libraries in Knox and one library service bus. The service is managed by the Eastern Regional Library Corporation, a formal partnership between Maroondah, Yarra Ranges and Knox Councils.	Inc	0	0	0
	Exp	4,638	4,994	5,016
	Net Deficit	4,638	4,994	5,016
Local Laws				
The Local Laws service ensures compliance with Council's local laws, parking enforcement, school crossing supervision, and animal management programs.	Inc	3,106	3,303	4,487
	Exp	3,948	4,838	5,543
	Net Deficit	842	1,535	1,056

Service		2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
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Regional Assessment Service

The Regional Assessment service provides a range of information and resources about aged care to individuals, community groups and organisations, and sector based organisations across Knox.

Inc	737	748	759
Exp	704	728	629
Net Deficit	(33)	(20)	(130)

Social Connections

The Social Connections service provides programs, transport options and opportunities for our community members who are 65 years old and over to stay connected, active and engaged. This includes delivery and facilitation of exercise, recreation and leisure activities, advocacy for improved access to existing technology, delivery of meals for those in need and running a range of clubs and learning centres. It also aims to raise awareness of and support research into community attitudes towards older persons, and deliver a range of intergenerational activities, events and programs.

Inc	1,050	790	748
Exp	2,021	1,705	1,769
Net Deficit	971	915	1,021

Youth Services

Youth Services promotes, develops and encourages the physical, social and mental wellbeing of young people aged 10-25 years in Knox. It plans, advocates, funds and provides information, referral and support programs for young people, their families and their community. Youth Services includes counselling, leadership development, parenting programs, and partnerships with schools in Knox.

Inc	253	295	266
Exp	1,065	1,189	1,245
Net Deficit	812	894	979

TOTAL

Inc	27,232	26,260	28,506
Exp	51,165	50,353	51,399
Net Deficit	23,933	24,093	22,893

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2022-23.

Major Initiatives	Work in partnership with local First Nations people, relevant services and key networks to progress Reconciliation.
	Respond to emerging social and health issues caused by COVID-19 pandemic.
	Prioritise mental health and wellbeing initiatives by focusing on community partnerships and collective impact.
	Progress implementation of the Children, Youth and Seniors Plan.
	Develop and implement an Active Participation Plan - Beyond Structured Sport.
	Review the Sports Club Development Program and usage of Council resources to support club sustainability.
	Support the creation of new physical activity-based programs and community infrastructure across the municipality.
	Contribute to the collective efforts in preventing and responding to family violence.
Initiatives	Embed the State Government's Child Information Sharing Scheme (CISS) to support the safety and wellbeing of children.
	Develop and implement the Municipal Disability Leadership Plan.
	Work and partner with the multicultural community and key services to support our diverse communities.
	Implement Council's adopted Gender Equality Action Plan.
	Develop and implement education and advocacy programs to address ageism and increase community respect and inclusion for all ages across Knox.
	Develop and deliver a range of evidence based community training initiatives to build volunteer capacity.
	Develop and implement a Resilience Plan to support the community to cope with stresses, emergencies and disasters.
	Participate in the review of the Eastern Region Pandemic Plan.
	Support the review of the Knox Municipal Emergency Management Plan and associated sub plans.

Service Performance Indicators

The prescribed LGPRF indicators that will be audited and included in the Performance Statement.

Service	Indicator	2020-21 Actual	2021-22 Forecast	2022-23 Budget
Animal Management	Service Standard	100%	100%	100%
Aquatic Facilities	Utilisation	0.85	2.00	2.00
Food Safety	Health & Safety	98%	99%	100%
Maternal and Child Health	Participation	75.83%	76.00%	76.00%
	Participation by Aboriginal children	85.48%	86.00%	86.00%
Libraries	Participation	11.41%	11.68%	12.00%



Civic engagement and integrity

Knox Council is a trusted and respected leader in our community, acting appropriately and ensuring all voices are heard.

Strategies

The strategies we will undertake to achieve success in this area are:

Provide opportunities for all people in Knox to have their say

Manage our resources effectively to ensure financial sustainability and improved customer experience

Ensure our processes are transparent and our decisions are accountable

The services, major initiative, initiatives and service performance indicators are described below.

Services

Service		2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
Communications				
Communications is responsible for providing our community with information about the decisions Council makes and how we invests our resources in order to respond to the needs of the community.	Inc	0	0	0
	Exp	1,122	1,403	1,493
	Net Deficit	1,122	1,403	1,493
Customer Service				
Customer Service supports the delivery of a range of programs and services to our community via telephone, counter contact centres and online. The service provides guidance and support for all customer interactions and exists to support information and connection between Council and our community.	Inc	9	0	0
	Exp	1,804	1,947	2,183
	Net Deficit	1,795	1,947	2,183
Digital Experience				
The Digital Experience service is responsible for helping the community easily access the information and services they need online.	Inc	0	0	0
	Exp	560	701	746
	Net Deficit	560	701	746

Service		2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
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Financial Services

Financial Services leads the processes for budgeting and forecasting, provides regular financial reporting, and prepares the Annual Financial Accounts. It also coordinates the rating services and provides oversight of Council's property management obligations.

Inc	694	786	656
Exp	3,367	3,411	3,281
Net Deficit	2,673	2,625	2,625

Governance

The Governance service ensures Council's legislative compliance, provides Councillor support and development, coordinates Council meetings and maintains Council's Civic Centre meeting rooms. It is also responsible for Council's integrity framework, including the Audit Committee, fraud and corruption prevention, privacy compliance and Freedom of Information.

Inc	85	133	1
Exp	3,642	3,135	3,416
Net Deficit	3,557	3,002	3,415

Information Technology

The Information Technology service (IT) provides services and support for the organisation in all aspects of IT. It provides hardware and software support, as well as internal and external telecommunications, ensuring efficient service delivery for the organisation and our community.

Inc	1	0	0
Exp	6,467	6,633	8,800
Net Deficit	6,466	6,633	8,800

People and Culture

The People and Culture service provides leadership, services and programs for all aspects of human resource management. These include industrial and employee relations, recruitment, induction, corporate learning and development, leadership development, organisational culture, performance management, workforce planning, remuneration, and employee safety, health and wellbeing. This service also includes Council's risk management systems, insurances and the front line support to customers and residents for insurance related issues.

Inc	2,852	136	70
Exp	9,512	8,269	8,015
Net Deficit	6,660	8,132	7,945

Service	2020-21 Actual \$'000	2021-22 Forecast \$'000	2022-23 Budget \$'000
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Research and Mapping

The Research and Mapping service supports an evidence-based approach to policy development and decision-making. It undertakes specialist research and mapping activities, provides advice, builds organisational capacity and develops and implements new tools and applications in the area of research and mapping. This service is responsible for the maintenance of Council's Geographic Information System (GIS), spatial database and online data resources.

Inc	0	0	0
Exp	85	108	140
Net Deficit	85	108	140

Strategy and Business Intelligence

The Strategy and Business Intelligence service is an integrated suite of functions designed to enhance business insights, strategic planning and engagement to shape decision-making. The team leads the organisation in the development and implementation of Council's Integrated Strategic Planning and Reporting Framework, including the Community and Council plans and aims to improve outcomes for the Knox community through developing and sharing crucial insights.

Inc	0	0	0
Exp	667	914	953
Net Deficit	667	914	953

TOTAL

Inc	3,641	1,056	727
Exp	27,226	26,521	29,027
Net Deficit	23,585	25,465	28,300

Initiatives

Initiatives from the Council Plan 2021-25 to be funded in 2022-23.

Major Initiative	Develop and implement a Customer Experience Strategy and Action Plan.
Initiative	Implement an internal self-assessment process to monitor Council's performance in decision making.

Service Performance Indicators

The prescribed LGPRF indicators that will be audited and included in the Performance Statement.

Service	Indicator	2020-21 Actual	2021-22 Forecast	2022-23 Budget
Governance	Satisfaction	60	61	62

Service Performance Indicators

Service	Indicator	Performance Measure	Computation
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100

Service	Indicator	Performance Measure	Computation
Maternal and Child Health		Participation in the MCH service by Aboriginal children. (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100

Reconciliation with Budgeted Operating Result

Key Directions	Income \$'000	Expenditure \$'000	Net Cost \$'000
Opportunity and innovation	13	4,828	4,815
Neighbourhoods, housing and infrastructure	4,150	32,986	28,836
Natural environment and sustainability	10,656	32,708	22,052
Connection, resilience and wellbeing	28,506	51,399	22,893
Civic engagement and integrity	727	29,027	28,300
Total Net Cost of Activities and Initiatives	44,052	150,948	106,896
Non Attributable Expenditure			
Effective corporate governance			2,592
Depreciation			23,625
Amortisation - intangible assets			893
Amortisation - right of use assets			739
Capital projects - operational expenses			8,147
Borrowing costs			1,948
Finance costs - leases			39
Total Non Attributable Expenditure			37,983
Deficit before Funding Sources			144,879
Funding Sources			
Rates and charges			111,656
Garbage charges			17,942
Victoria Grants Commission (VGC) - grants - operating - recurrent			5,087
Interest			20
Developers' contributions			6,500
Grants - capital			3,478
Contributions and donations - capital			0
Contributions - non monetary assets			2,000
Net gain on disposal of property, infrastructure, plant & equipment			6,080
Total Funding Sources			152,763
Surplus / (Deficit) for the Year			7,884

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2022-23 has been supplemented with projections to 2025-26.

This section includes the following financial statements prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

- Comprehensive Income Statement
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

3.1 Comprehensive Income Statement

For the four years ending 30 June 2026

		Forecast	Budget	Projections		
		2021-22	2022-23	2023-24	2024-25	2025-26
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
INCOME						
Rates and charges	4.1.1	126,607	133,247	143,605	147,470	152,527
User fees	4.1.2	14,757	16,566	12,314	12,723	13,055
Statutory fees and fines	4.1.3	3,114	4,306	4,397	4,796	4,770
Grants - operating	4.1.4	26,960	21,924	24,817	25,053	25,501
Grants - capital	4.1.4	24,002	3,478	2,519	1,968	1,989
Contributions - monetary	4.1.5	11,564	8,313	9,308	8,827	8,916
Contributions - non-monetary	4.1.5	2,000	2,000	2,000	2,020	2,040
Other income	4.1.6	1,028	901	859	822	829
TOTAL INCOME		210,032	190,735	199,819	203,679	209,627
EXPENSES						
Employee costs	4.1.7	75,221	79,480	82,377	84,205	86,076
Materials and services	4.1.8	70,436	75,444	78,055	76,658	75,894
Contributions and donations	4.1.9	33,132	5,831	5,910	5,990	6,072
Depreciation	4.1.10	22,748	23,625	25,255	26,528	27,750
Amortisation - intangible assets	4.1.11	893	893	893	893	893
Amortisation - right of use assets	4.1.12	1,311	739	1,069	1,086	1,096
Borrowing costs		597	1,948	2,223	2,388	3,155
Finance costs - leases		69	39	56	57	58
Bad and doubtful debts		224	308	311	314	317
Net loss (gain) on disposal of property, infrastructure, plant and equipment		23,071	(6,080)	(7,133)	(5,761)	(7,461)
Other expense	4.1.13	686	624	638	650	661
TOTAL EXPENSES		228,388	182,851	189,654	193,008	194,511
SURPLUS / (DEFICIT) FOR THE YEAR		(18,356)	7,884	10,165	10,671	15,116
TOTAL COMPREHENSIVE RESULT		(18,356)	7,884	10,165	10,671	15,116
LESS						
Grants - capital - non recurrent		21,644	2,008	570	0	0
Contributions and donations - capital		3,965	0	500	0	0
Contributions - non-monetary		2,000	2,000	2,000	2,020	2,040
UNDERLYING SURPLUS (DEFICIT) FOR THE YEAR		(45,965)	3,876	7,095	8,651	13,076

3.2 Balance Sheet

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		2021-22	2022-23	2023-24	2024-25	2025-26
		\$'000	\$'000	\$'000	\$'000	\$'000
CURRENT ASSETS						
Cash and cash equivalents		47,879	38,940	28,975	30,686	28,490
Other financial assets		0	0	0	0	0
Trade and other receivables		19,585	20,469	21,773	22,453	23,263
Other assets		1,295	1,318	1,344	1,378	1,412
Inventories		11	11	11	11	11
TOTAL CURRENT ASSETS	4.2.1	68,770	60,738	52,103	54,528	53,176
NON CURRENT ASSETS						
Investments in associates		3,074	3,074	3,074	3,074	3,074
Property, infrastructure, plant and equipment		2,003,165	2,047,914	2,070,463	2,097,761	2,113,995
Right-of-use assets	4.2.4	1,533	1,533	1,533	1,533	1,533
Intangible assets		1,371	1,371	1,371	1,371	1,371
TOTAL NON CURRENT ASSETS	4.2.1	2,009,143	2,053,892	2,076,441	2,103,739	2,119,973
TOTAL ASSETS		2,077,913	2,114,630	2,128,544	2,158,267	2,173,149
CURRENT LIABILITIES						
Trade and other payables		14,142	14,383	14,659	14,997	15,324
Trust funds and deposits		1,885	1,918	1,956	2,005	2,055
Provisions		19,505	20,004	20,516	21,041	21,580
Interest-bearing loans and borrowings	4.2.3	4,443	7,590	8,695	11,185	12,378
Lease liabilities	4.2.4	605	605	605	605	605
TOTAL CURRENT LIABILITIES	4.2.2	40,580	44,500	46,431	49,833	51,942
NON CURRENT LIABILITIES						
Provisions		3,640	3,672	3,706	3,740	3,775
Interest-bearing loans and borrowings	4.2.3	43,919	68,800	70,584	86,200	83,822
Lease liabilities	4.2.4	934	934	934	934	934
TOTAL NON CURRENT LIABILITIES	4.2.2	48,493	73,406	75,224	90,874	88,531
TOTAL LIABILITIES		89,073	117,906	121,655	140,707	140,473
NET ASSETS		1,988,840	1,996,724	2,006,889	2,017,560	2,032,676
EQUITY						
Accumulated surplus		695,872	716,590	727,170	741,262	757,728
Reserves		1,292,968	1,280,134	1,279,719	1,276,298	1,274,948
TOTAL EQUITY		1,988,840	1,996,724	2,006,889	2,017,560	2,032,676

3.3 Statement of Changes in Equity

For the four years ending 30 June 2026

	Notes	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2022 FORECAST					
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		2,007,196	706,532	1,261,516	39,148
Surplus/(deficit) for the year		(18,356)	(18,356)	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(11,920)	0	11,920
Transfer from other reserves		0	19,616	0	(19,616)
BALANCE AT END OF THE FINANCIAL YEAR		1,988,840	695,872	1,261,516	31,452
2023 BUDGET					
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		1,988,840	695,872	1,261,516	31,452
Surplus/(deficit) for the year		7,884	7,884	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves	4.3.1	0	(6,578)	0	6,578
Transfer from other reserves	4.3.1	0	19,412	0	(19,412)
BALANCE AT END OF THE FINANCIAL YEAR	4.3.2	1,996,724	716,590	1,261,516	18,618
2024					
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		1,996,724	716,590	1,261,516	18,618
Surplus/(deficit) for the year		10,165	10,165	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(7,079)	0	7,079
Transfer from other reserves		0	7,494	0	(7,494)
BALANCE AT END OF THE FINANCIAL YEAR		2,006,889	727,170	1,261,516	18,203
2025					
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		2,006,889	727,170	1,261,516	18,203
Surplus/(deficit) for the year		10,671	10,671	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(7,079)	0	7,079
Transfer from other reserves		0	10,500	0	(10,500)
BALANCE AT END OF THE FINANCIAL YEAR		2,017,560	741,262	1,261,516	14,782
2026					
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		2,017,560	741,262	1,261,516	14,782
Surplus/(deficit) for the year		15,116	15,116	0	0
Net asset revaluation increment (decrement)		0	0	0	0
Transfer to other reserves		0	(7,150)	0	7,150
Transfer from other reserves		0	8,500	0	(8,500)
BALANCE AT END OF THE FINANCIAL YEAR		2,032,676	757,728	1,261,516	13,432

3.4 Statement of Cash Flows

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		2021-22	2022-23	2023-24	2024-25	2025-26
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES						
Rates and charges		126,274	132,638	142,588	147,091	152,031
User fees		17,683	16,373	12,113	12,512	12,836
Statutory fees and fines		4,368	4,223	4,311	4,706	4,676
Grants - operating		25,378	21,924	24,817	25,053	25,501
Grants - capital		13,927	3,478	2,519	1,968	1,989
Contributions - monetary		13,564	8,313	9,308	8,827	8,916
Interest received		16	20	20	20	20
Other receipts		1,012	881	839	802	809
Net movement in trust deposits		28	33	38	49	50
Employee costs		(74,703)	(78,949)	(81,832)	(83,646)	(85,502)
Materials and services		(74,915)	(75,527)	(78,106)	(76,641)	(75,871)
Contributions and donations		(33,132)	(5,831)	(5,910)	(5,990)	(6,072)
Short-term, low value and variable lease payments		(75)	(8)	(8)	(8)	(8)
Other payments		(611)	(616)	(630)	(642)	(653)
NET CASH PROVIDED BY / (USED IN) OPERATING ACTIVITIES	4.4.1	18,814	26,952	30,067	34,101	38,722
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sale of property, infrastructure, plant and equipment		3,332	12,447	17,932	13,167	14,867
Payments for property, infrastructure, plant and equipment		(66,329)	(73,634)	(57,496)	(60,125)	(50,283)
Payments for investments		0	0	0	0	0
Proceeds from sale of investments		0	0	0	0	0
NET CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES	4.4.2	(62,997)	(61,187)	(39,564)	(46,958)	(35,416)
CASH FLOWS FROM FINANCING ACTIVITIES						
Finance costs		(518)	(1,954)	(2,232)	(2,395)	(3,163)
Proceeds from borrowings		50,000	34,312	10,480	26,800	10,000
Repayment of borrowings		(1,638)	(6,284)	(7,591)	(8,694)	(11,185)
Interest paid - lease liability		(69)	(39)	(56)	(57)	(58)
Repayment of lease liabilities		(1,311)	(739)	(1,069)	(1,086)	(1,096)
NET CASH PROVIDED BY / (USED IN) FINANCING ACTIVITIES	4.4.3	46,464	25,296	(468)	14,568	(5,502)
NET INCREASE (DECREASE) IN CASH HELD		2,281	(8,939)	(9,965)	1,711	(2,196)
Cash and cash equivalents at the beginning of the financial year		45,598	47,879	38,940	28,975	30,686
CASH AND CASH EQUIVALENTS AT END OF YEAR		47,879	38,940	28,975	30,686	28,490

3.5 Statement of Capital Works

For the four years ending 30 June 2026

	Notes	Forecast	Budget	Projections		
		2021-22	2022-23	2023-24	2024-25	2025-26
		\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY						
Land and Buildings		34,042	20,864	10,180	11,425	10,120
TOTAL PROPERTY		34,042	20,864	10,180	11,425	10,120
PLANT AND EQUIPMENT						
Plant, machinery and equipment		2,707	1,976	862	1,576	1,654
Computers and telecommunications		3,325	6,713	6,846	6,475	5,692
Artworks		187	317	292	303	315
TOTAL PLANT AND EQUIPMENT		6,219	9,006	8,000	8,354	7,661
INFRASTRUCTURE						
Roads		10,007	9,229	11,584	14,501	14,666
Bridges		715	545	340	385	397
Footpaths and cycleways		5,370	4,358	5,151	6,258	5,064
Drainage		3,651	4,962	3,994	4,359	3,468
Recreational, leisure and community facilities		11,974	31,447	22,152	18,813	12,817
Off street car parks		1,294	968	1,987	1,768	905
Other infrastructure		416	402	4,251	2,088	675
TOTAL INFRASTRUCTURE		33,427	51,911	49,459	48,172	37,992
TOTAL CAPITAL WORKS EXPENDITURE	4.5.1	73,688	81,781	67,639	67,951	55,773
REPRESENTED BY						
Asset renewal		36,991	39,727	34,989	38,853	35,788
Asset upgrade		9,472	22,731	28,056	23,441	16,599
Asset new		23,123	12,443	3,733	5,592	3,131
Asset expansion		4,102	6,880	861	65	255
TOTAL CAPITAL WORKS EXPENDITURE	4.5.1	73,688	81,781	67,639	67,951	55,773
CAPITAL WORKS FUNDING SOURCE						
EXTERNAL						
Loan proceeds		25,000	34,312	10,480	26,800	10,000
Grants - capital		24,002	3,478	2,519	1,968	1,989
Contributions - capital		3,965	0	500	0	0
TOTAL EXTERNAL FUNDING		52,967	37,790	13,499	28,768	11,989
INTERNAL						
Proceeds from sale of fixed assets		1,260	12,447	17,932	13,167	14,867
Movement in reserve funds		15,678	14,555	7,494	10,500	8,500
Rate funding		3,783	16,989	28,714	15,516	20,417
TOTAL INTERNAL FUNDING		20,721	43,991	54,140	39,183	43,784
TOTAL CAPITAL WORKS FUNDING SOURCES	4.5.1	73,688	81,781	67,639	67,951	55,773
LESS OPERATING PROJECTS EXPENDITURE						
Operating Projects Expenditure		7,359	8,147	10,143	7,826	5,490
NET CAPITAL WORKS (CAPITALISED EXPENDITURE EXCLUDING OPERATING PROJECTS EXPENDITURE)		66,329	73,634	57,496	60,125	50,283

3.6 Statement of Human Resources

For the four years ending 30 June 2026

	Forecast	Budget	Projections		
	2021-22	2022-23	2023-24	2024-25	2025-26
	\$'000	\$'000	\$'000	\$'000	\$'000
	FTE	FTE	FTE	FTE	FTE
STAFF EXPENDITURE					
Employee costs - operating	75,221	79,480	82,377	84,205	86,076
Employee costs - capital	2,110	3,835	3,799	3,895	3,993
TOTAL STAFF EXPENDITURE	77,331	83,315	86,176	88,100	90,069
STAFF NUMBERS					
Full time equivalent (FTE) employees	723.87	744.06	762.14	760.64	760.64
TOTAL STAFF NUMBERS	723.87	744.06	762.14	760.64	760.64

A summary of human resources expenditure categorized according to the organisational structure of Council is included below:

	Budget 2022-23 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part Time \$'000		
DEPARTMENT					
CEO	3,172	2,874	296	0	2
City Centre	4,493	3,289	1,013	0	191
City Strategy and Integrity	17,546	14,017	3,179	84	266
Connected Communities	29,770	14,642	13,391	120	1,617
Infrastructure	16,222	14,960	359	10	893
People and Innovation	8,277	6,393	1,392	6	486
TOTAL PERMANENT STAFF EXPENDITURE	79,480	56,175	19,630	220	3,455
Capitalised labour costs	3,835				
TOTAL EXPENDITURE	83,315				

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below:

	Budget 2022-23 FTE	Comprises			
		Permanent		Casual FTE	Temporary FTE
		Full Time FTE	Part Time FTE		
DEPARTMENT					
CEO	21.28	18.00	3.28	0.00	0.00
City Centre	40.82	29.80	11.02	0.00	0.00
City Strategy and Integrity	153.26	113.95	37.27	0.84	1.20
Connected Communities	290.66	145.00	136.91	1.27	7.48
Infrastructure	172.16	162.00	3.73	0.11	6.32
People and Innovation	65.88	53.43	11.40	0.05	1.00
TOTAL PERMANENT STAFF FTE	744.06	522.18	203.61	2.27	16.00

3.7 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2026

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
CEO				
<i>Permanent - Full Time</i>	2,874	2,897	2,972	3,049
Female	2,420	2,439	2,503	2,568
Male	454	457	469	481
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	296	299	306	314
Female	262	265	271	279
Male	34	34	35	36
Self-described gender	0	0	0	0
Total CEO	3,170	3,195	3,278	3,364
City Centre				
<i>Permanent - Full Time</i>	3,290	3,371	3,457	3,545
Female	2,193	2,247	2,305	2,363
Male	1,097	1,124	1,152	1,182
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	1,013	1,038	1,064	1,091
Female	1,013	1,038	1,064	1,091
Male	0	0	0	0
Self-described gender	0	0	0	0
Total City Centre	4,302	4,409	4,521	4,636
City Strategy and Integrity				
<i>Permanent - Full Time</i>	14,017	14,158	14,431	14,804
Female	6,833	6,902	7,035	7,217
Male	7,184	7,256	7,396	7,587
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	3,179	3,211	3,273	3,357
Female	2,346	2,369	2,415	2,477
Male	833	841	858	880
Self-described gender	0	0	0	0
Total City Strategy and Integrity	17,195	17,368	17,704	18,161
Connected Communities				
<i>Permanent - Full Time</i>	14,643	15,690	16,002	16,261
Female	13,119	14,059	14,338	14,570
Male	1,524	1,631	1,664	1,691
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	13,392	14,333	14,619	14,859
Female	13,055	13,972	14,251	14,485
Male	337	360	368	374
Self-described gender	0	0	0	0
Total Connected Communities	28,034	30,023	30,621	31,120

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Infrastructure				
<i>Permanent - Full Time</i>	14,960	15,310	15,710	16,120
Female	2,602	2,663	2,732	2,803
Male	12,359	12,647	12,977	13,316
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	359	367	377	386
Female	343	351	360	369
Male	16	16	16	17
Self-described gender	0	0	0	0
Total Infrastructure	15,319	15,677	16,086	16,506
People and Innovation				
<i>Permanent - Full Time</i>	6,393	6,465	6,634	6,807
Female	4,262	4,310	4,423	4,538
Male	2,131	2,155	2,211	2,269
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	1,392	1,408	1,444	1,482
Female	1,392	1,408	1,444	1,482
Male	0	0	0	0
Self-described gender	0	0	0	0
Total People and Innovation	7,785	7,873	8,078	8,289
Casuals, temporary and other expenditure	3,674	3,831	3,917	4,001
Capitalised labour costs	3,835	3,799	3,895	3,993
Total staff expenditure	83,315	86,176	88,100	90,069

	2022-23 FTE	2023-24 FTE	2024-25 FTE	2025-26 FTE
CEO				
<i>Permanent - Full Time</i>	18.00	18.00	18.00	18.00
Female	15.00	15.00	15.00	15.00
Male	3.00	3.00	3.00	3.00
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	3.28	3.28	3.28	3.28
Female	2.90	2.90	2.90	2.90
Male	0.37	0.37	0.37	0.37
Self-described gender	0	0	0	0
Total CEO	21.28	21.28	21.28	21.28
City Centre				
<i>Permanent - Full Time</i>	30.00	31.00	31.00	31.00
Female	20.00	21.00	21.00	21.00
Male	10.00	10.00	10.00	10.00
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	10.82	10.82	10.82	10.82
Female	10.82	10.82	10.82	10.82
Male	0	0	0	0
Self-described gender	0	0	0	0
Total City Centre	40.82	41.82	41.82	41.82

	2022-23 FTE	2023-24 FTE	2024-25 FTE	2025-26 FTE
City Strategy and Integrity				
<i>Permanent - Full Time</i>	114.00	118.00	118.00	118.00
Female	56.00	58.00	58.00	58.00
Male	58.00	60.00	60.00	60.00
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	37.21	37.21	37.21	37.21
Female	27.46	27.46	27.46	27.46
Male	9.75	9.75	9.75	9.75
Self-described gender	0	0	0	0
Total City Strategy and Integrity	151.21	155.21	155.21	155.21
Connected Communities				
<i>Permanent - Full Time</i>	145.00	152.00	151.00	151.00
Female	130.00	136.00	135.00	135.00
Male	15.00	16.00	16.00	16.00
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	136.91	136.99	136.49	136.49
Female	133.46	133.54	133.04	133.04
Male	3.44	3.44	3.44	3.44
Self-described gender	0	0	0	0
Total Connected Communities	281.91	288.99	287.49	287.49
Infrastructure				
<i>Permanent - Full Time</i>	162.00	166.00	166.00	166.00
Female	28.00	29.00	29.00	29.00
Male	134.00	137.00	137.00	137.00
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	3.74	3.74	3.74	3.74
Female	3.57	3.57	3.74	3.74
Male	0.16	0.16	0	0
Self-described gender	0	0	0	0
Total Infrastructure	165.74	169.74	169.74	169.74
People and Innovation				
<i>Permanent - Full Time</i>	53.00	55.00	55.00	55.00
Female	35.00	37.00	37.00	37.00
Male	18.00	18.00	18.00	18.00
Self-described gender	0	0	0	0
<i>Permanent - Part Time</i>	11.83	11.83	11.83	11.83
Female	11.83	11.83	11.83	11.83
Male	0	0	0	0
Self-described gender	0	0	0	0
Total People and Innovation	64.83	66.83	66.83	66.83
Casuals, temporary and other expenditure	18.27	18.27	18.27	18.27
Total staff expenditure	744.06	762.14	760.64	760.64

4. Notes on the Financial Statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget.

As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022-23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 1.75% in line with the rate cap.

Council's Residential Garbage Charge for the 2022-23 financial year has been set at an amount to ensure only full cost recovery inclusive of the State Government Landfill Levy. The Residential Garbage Charge will increase by \$41 (15.95%) in line with the projected increase in costs.

This will raise total rates and charges for 2022-23 to \$133,247,124, exclusive of optional services.

4.1.1 (a) The reconciliation of the total rates and charges to the Comprehensive Income Statement is as follows:

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
General rates *	109,793	111,994	2,201	2.0%
Rate rebates	(1,161)	(1,175)	(14)	1.2%
Residential garbage charge	15,550	17,942	2,392	15.4%
Service rates and charges	2,030	3,649	1,619	79.8%
Supplementary rates and rate adjustments	250	250	0	0.0%
Interest on rates and charges	145	587	442	304.8%
Total rates and charges	126,607	133,247	6,640	5.2%

* General rates are subject to the rate cap established under the FGRS

Interest on rates and charges 2022-23 Budget is higher than the 2021-22 due to the interest free period on rates coming to an end as of 1 April 2022.

4.1.1 (b) The rate in the dollar to be levied as general rates under section 158 of the Act for each type or class of land compared with the previous financial year

Type or Class of Land	Budget 2021-22 cents/\$CIV	Budget 2022-23 cents/\$CIV	Change %
Differential rate for Vacant Land or Derelict Land	0.51411	0.45912	-10.7%
Differential rate for Retirement Village Land properties	0.12853	0.11478	-10.7%
Differential rate for Commercial Land properties	0.42842	0.38260	-10.7%
Differential rate for Industrial Land properties	0.45413	0.40555	-10.7%
Differential rate for Residential Land properties	0.17137	0.15304	-10.7%
Recreational Land rate for rateable recreational properties	0.17137	0.15304	-10.7%

4.1.1 (c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or Class of Land	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Rates				
Vacant Land or Derelict Land	1,414	1,423	9	0.6%
Retirement Village Land	1,079	1,098	19	1.8%
Commercial Land	14,138	14,376	238	1.7%
Industrial Land	18,004	18,330	326	1.8%
Residential Land	75,347	76,955	1,608	2.1%
Recreational Land Rate	61	62	1	1.6%
Total amount to be raised by general rates	110,043	112,244	2,201	2.0%

Total rates to be raised in the 2022-23 Budget includes Supplementary Rates of \$250,000. The total rates to be raised in the 2021-22 Forecast includes Supplementary Rates of \$250,000.

4.1.1 (d) The number of assessments in relation to each type or class of land, and the total number of assessments, compared with the previous financial year

Type or Class of Land	Budget 2021-22 Number	Budget 2022-23 Number	Change Number	%
Vacant Land or Derelict land	410	357	(53)	(12.9%)
Retirement Village Land	1,884	1,880	(4)	(0.2%)
Commercial Land	2,529	2,534	5	0.2%
Industrial Land	3,672	3,680	8	0.2%
Residential Land	59,805	60,238	433	0.7%
Recreational Land Rate	7	7	0	0.0%
Total number of assessments	68,307	68,696	389	0.6%

4.1.1 (e) The basis of valuation to be used is the Capital Improved Value (CIV)

4.1.1 (f) The estimated total value of each type or class of land, and the estimated total value of land, compared with the previous financial year

Type or Class of Land	Budget 2021-22	Budget 2022-23	Change	
	\$'000	\$'000	\$'000	%
Vacant Land or Derelict Land	313,105	311,970	(1,135)	(0.4%)
Retirement Village Land	841,550	885,825	44,275	5.3%
Commercial Land	3,242,365	3,172,607	(69,758)	(2.2%)
Industrial Land	3,954,290	4,384,072	429,782	10.9%
Residential Land	43,696,871	51,993,023	8,296,152	19.0%
Recreational Land Rate	35,625	37,850	2,225	6.2%
Total value of land	52,083,806	60,785,347	8,701,541	16.7%

4.1.1 (g) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2021-22	Per Rateable Property 2022-23	Change	
	\$	\$	\$	%
Residential Garbage Charge	257	298	41	16.0%
Garbage Surcharge – 120 Litre Bin	54	96	42	77.8%
Additional Household Bins	289	431	142	49.1%
Optional Household Green Waste Bin	95	100	5	5.3%
Additional Recycle Bin	84	117	33	39.3%
Additional Recycle Bin - Industrial / Commercial	159	125	(34)	(21.4%)
Optional Industrial / Commercial Garbage, Daily Service	1,651	1,970	319	19.3%
Optional Industrial / Commercial Garbage, Weekly Service	478	516	38	7.9%
Waste Management and Recycling for Non Rateable Properties – Daily Service (240 Litre Bin)	1,294	1,894	600	46.4%
Waste Management and Recycling for Non Rateable Properties – Weekly Service (240 Litre Bin)	257	400	143	55.6%
Waste Management and Recycling for Non Rateable Properties – Weekly Service (120 Litre Bin)	217	294	77	35.5%
<i>Dorset Square</i>				
– Annual Waste Charge, office based premises	336	356	20	6.0%
– Annual Waste Charge, retail based premises	999	1,059	60	6.0%
– Annual Waste Charge, food based premises less than 200 square metres floor area.	2,994	3,174	180	6.0%
– Annual Waste Charge, food based premises greater than 200 square metres floor area.	6,982	7,401	419	6.0%
Additional Hard Waste Service	115	115	0	0.0%

4.1.1 (h) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year

Type of Charge	Forecast 2021-22	Budget 2022-23	Change	
	\$	\$	\$	%
Residential Garbage Charge	15,550,000	17,942,169	2,392,169	15.4%
Garbage Surcharge – 120 Litre Bin	2,029,644	3,649,350	1,619,706	79.8%
Additional Household Bins	360,000	566,145	206,145	57.3%
Optional Household Green Waste Bin	4,300,000	4,444,413	144,413	3.4%
Additional Recycle Bin	90,072	132,028	41,956	46.6%
Optional Industrial / Commercial Garbage Service	1,440,573	1,493,934	53,361	3.7%
Non Rateable Properties	80,485	81,089	604	0.8%
<i>Dorset Square:</i>				
Office based premises	5,376	5,696	320	6.0%
Retail based premises	12,380	12,144	(236)	(1.9%)
Food based premises less than 200 square metres floor area	11,976	12,696	720	6.0%
Food based premises greater than 200 square metres	13,964	14,802	838	6.0%
Total	23,894,470	28,354,466	4,459,996	18.7%

4.1.1 (i) The estimated total amount to be raised by all rates and charges compared with the previous financial year

	Forecast 2021-22	Budget 2022-23	Change	
	\$'000	\$'000	\$'000	%
Total General Rates to be Raised				
- Refer item 4.1.1(c)	110,043	112,244	2,201	2.0%
Total Service Charges and Service Rates to be Raised				
- Refer item 4.1.1(h)	23,894	28,354	4,460	18.7%
Total rates and charges	133,937	140,598	6,661	5.0%

4.1.1 (j) Fair Go Rates System Compliance

Knox City Council is fully compliant with the State Government's Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System.

	2021-22	2022-23
Total Rates	\$ 107,866,329	\$ 110,067,859
Number of Rateable Properties	68,307	68,599
Base Average Rate	\$ 1,579.14	\$ 1,604.51
Maximum Rate Increase (set by the State Government)	1.50%	1.75%
Capped Average Rate	\$ 1,602.83	\$ 1,632.59
Maximum General Rates and Municipal Charges Revenue	\$ 109,484,324	\$ 111,994,047
Revenue	\$ 109,234,324	\$ 111,994,046
Budgeted Supplementary Rates	\$ 250,000	\$ 250,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 109,484,324	\$ 112,244,046

4.1.1 (k) Any significant changes that may affect the estimated amounts to be raised by rates and charges

There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations (2022-23: estimated \$250,000 and 2021-22: \$250,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1 (l) Differential rates

The rate and amount of rates payable in relation to land in each category of differential are:

- A general rate of 0.45912% (0.45912 cents in the dollar of capital improved value) for all rateable Vacant Land; and
- A general rate of 0.45912% (0.45912 cents in the dollar of capital improved value) for all rateable Derelict Land; and
- A general rate of 0.11478% (0.11478 cents in the dollar of capital improved value) for all rateable Retirement Village Land; and
- A general rate of 0.15304% (0.15304 cents in the dollar of capital improved value) for all rateable Recreational Land; and
- A general rate of 0.40555% for (0.40555 cents in the dollar of capital improved value) rateable Industrial Land; and
- A general rate of 0.38260% (0.38260 cents in the dollar of capital improved value) for all rateable Commercial Land; and
- A general rate of 0.15304% (0.15304 cents in the dollar of capital improved value) for all rateable Residential Land.

Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council believes each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

Vacant Land

Definition/Characteristics

Any land on which there is no building.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Encouragement of development/and or improvement of land; and
2. Construction and maintenance of public infrastructure; and
3. Development and provision of health and community services; and
4. Provision of general support services; and
5. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Derelict Land

Definition/Characteristics

Any land that contains a building that is ordinarily adapted for occupation which is abandoned, unoccupied and in a very poor condition resulting from both disuse and neglect.

An owner or occupier of land must not cause or allow that land to be kept in a manner which is or is likely to constitute a danger to health or property.

An owner or occupier of land must not cause or allow that land to be kept in a manner which is unsightly or detrimental to the general amenity of the neighborhood in which it is located.

An owner or occupier of land must not cause or allow that land to be used in a manner so as to be detrimental to the amenity of the immediate area.

Dilapidated buildings

An owner or occupier of land:

- a) must not allow a building located on that private land to:
 - i. become dilapidated; or
 - ii. become dilapidated further; and
- b) must not fail to maintain any building on that private land in a state of good repair.

The owner or occupier of land on which there is a vacant dilapidated building must take all reasonable steps to secure the land from authorised access.

For the purposes of sub-clause (a), a building is dilapidated if it is in a state of disrepair or has deteriorated or fallen into a state of partial ruin as a result of age, neglect, poor maintenance or misuse.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Promote the property be maintained in a manner that does not constitute a danger to health or property or is detrimental to the general amenity of the neighborhood or immediate area.
2. Construction and maintenance of public infrastructure; and
3. Development and provision of health and community services; and
4. Provision of general support services; and
5. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Retirement Village Land

Definitions/Characteristics:

Any land which is used primarily for the purposes of a retirement village.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Recognition of expenditures made by Council on behalf of the retirement village sector.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

Residential Land

Definitions/Characteristics:

Any land which is not Vacant Land or Derelict Land, Retirement Village Land, Industrial Land, Commercial Land, or Cultural and Recreational Land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

Commercial Land

Definitions/Characteristics:

Any land which is used primarily for the purposes of a commercial land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Enhancement of the economic viability of the commercial and industrial sector through targeted programs and projects; and
6. Encouragement of employment opportunities; and
7. Promotion of economic development; and
8. Analysis, maintenance and construction of public drainage infrastructure; and
9. Requirement to ensure that infrastructure investment and promotional activity is complementary to the achievement of industrial and commercial objectives.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

Industrial Land

Definitions/Characteristics:

Any land which is used primarily for the purposes of an industrial land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Enhancement of the economic viability of the commercial and industrial sector through targeted programs and projects; and
6. Encouragement of employment opportunities; and
7. Promotion of economic development; and
8. Analysis, maintenance and construction of public drainage infrastructure; and
9. Requirement to ensure that infrastructure investment and promotional activity is complementary to the achievement of industrial and commercial objectives.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Planning Scheme.

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the expiry of the 2019-20 financial year.

Recreational Land

Definitions/Characteristics:

Any land upon which sporting, recreational or cultural activities are conducted, including buildings which may be ancillary to such activities, in accordance with the *Cultural and Recreational Lands Act 1963*.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the:

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services; and
4. Requirement to ensure that Council has adequate funding to undertake its strategic, statutory, and service provision obligations; and
5. Recognition of expenditures made by Council in cultural and recreational sporting programs and infrastructure.

Types and Classes:

Rateable land having the relevant characteristics described in the definition/characteristics.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

4.1.2 User fees

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Waste management services	6,355	6,813	458	7.2%
Child care/children's programs	2,933	3,848	915	31.2%
Registration and other permits	2,257	2,260	3	0.1%
Leisure centre and recreation	781	1,066	285	36.5%
Building services	720	889	169	23.5%
Aged and health services	516	571	55	10.7%
Other fees and charges	1,195	1,119	(76)	(6.4%)
Total user fees	14,757	16,566	1,809	12.3%

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. The principal sources of fee income arise from services such as child care, kindergartens, recreational facilities and home care, and garbage charges for optional services. User fees are budgeted to increase by 12.3% on the current year forecast.

The user fees in the current year forecast have been impacted by COVID-19, in particular due to the closure of Community facilities during the pandemic, and the waiving of fees for not-for-profit organisations and other leisure groups. The decrease in parent fees for Council's early year hubs and kindergartens was offset by an increase in Government grants received.

4.1.3 Statutory fees and fines

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Permits	2,305	2,329	24	1.0%
Infringements and costs	540	1,632	1,092	202.2%
Town planning fees	156	212	56	35.9%
Land information certificates	111	112	1	0.9%
Court recoveries	0	20	20	0.0%
Other statutory fees and fines	2	1	(1)	(50.0%)
Total statutory fees and fines	3,114	4,306	1,192	38.3%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include statutory planning fees and parking fines. Increases in statutory fees and fines are made in accordance with legislative requirements. Statutory fees and fines are budgeted to increase by 38.3% on the current year forecast due to an expected increase in infringements and related costs.

A detailed listing of fees and charges is included as Appendix A.

4.1.4 Grants

Grants are required by the Act and the Regulations to be disclosed in Council's annual budget.

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	26,084	12,820	(13,264)	(50.9%)
State funded grants	24,878	12,582	(12,296)	(49.4%)
Total grants received	50,962	25,402	(25,560)	(50.2%)
(a) Operating grants				
Recurrent - Commonwealth Government				
Victoria Grants Commission	8,023	5,087	(2,936)	(36.6%)
Family and children - early years hubs	3,673	4,476	803	21.9%
General home care	915	929	14	1.5%
Aged care	147	150	3	2.0%
Recurrent - State Government				
Family and children - kindergarten	5,634	6,550	916	16.3%
Family and children - maternal and child health	2,001	1,803	(198)	(9.9%)
General home care	794	806	12	1.5%
School crossing supervisors	679	740	61	9.0%
Family and children - early years hubs	695	655	(40)	(5.8%)
Family and children - youth services	295	266	(29)	(9.8%)
Community health	138	141	3	2.2%
Aged care	12	6	(6)	(50.0%)
Arts and cultural	9	0	(9)	(100.0%)
Other	335	235	(100)	(29.9%)
Total recurrent operating grants	23,350	21,844	(1,506)	(6.4%)
Non-recurrent - Commonwealth Government				
Community health	93	50	(43)	(46.2%)
Other	14	0	(14)	(100.0%)
Non-recurrent - State Government				
Community safety	167	10	(157)	(94.0%)
Economic development	1,227	0	(1,227)	(100.0%)
Family and children - kindergarten	912	0	(912)	(100.0%)
Family and children - early years hubs	563	0	(563)	(100.0%)
Arts and cultural	380	0	(380)	(100.0%)
Recreational, leisure and community facilities	53	0	(53)	(100.0%)
Community health	30	0	(30)	(100.0%)
Aged care	22	0	(22)	(100.0%)
General home care	10	0	(10)	(100.0%)
Other	139	20	(119)	(85.6%)
Total non-recurrent operating grants	3,610	80	(3,530)	(97.8%)
Total operating grants	26,960	21,924	(5,036)	(18.7%)

Operating grants include all monies received from State and Federal Government sources which assists Council in funding the delivery of services to ratepayers. Overall, the level of operating grants is projected to decrease by 18.7% or \$5.036 million compared to 2021-22 forecast. Grants received in 2021-22 related to COVID-19 include \$1.255 million received for the kindergarten and child care services and \$0.751 million received for the outdoor dining program, while a portion of the Victoria Grants Commission 2022-23 funding has been received in advance, leading to a \$2.936 million decrease for this grant in 2022-23.

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
(b) Capital grants				
Recurrent - Commonwealth Government				
Roads to recovery	733	740	7	1.0%
Victoria Grants Commission - local roads	1,625	730	(895)	(55.1%)
Recurrent - State Government				
Recreational, leisure and community facilities	8,837	1,250	(7,587)	(85.9%)
Total recurrent capital grants	11,195	2,720	(8,475)	(75.7%)
Non-recurrent - Commonwealth Government				
Recreational, leisure and community facilities	3,621	425	(3,196)	(88.3%)
Buildings	3,786	233	(3,553)	(93.8%)
Roads and bridges	1,549	0	(1,549)	(100.0%)
Footpaths and cycleways	1,245	0	(1,245)	(100.0%)
Drainage	660	0	(660)	(100.0%)
Non-recurrent - State Government				
Recreational, leisure and community facilities	284	100	(184)	(64.8%)
Roads and bridges	810	0	(810)	(100.0%)
Buildings	492	0	(492)	(100.0%)
Footpaths and cycleways	245	0	(245)	(100.0%)
Drainage	115	0	(115)	(100.0%)
Total non-recurrent capital grants	12,807	758	(12,049)	(94.1%)
Total capital grants	24,002	3,478	(20,524)	(85.5%)
Total grants	50,962	25,402	(25,560)	(50.2%)

Capital grants include all monies received from State and Federal Government and community sources which assists Council in funding the capital works program. Overall the level of capital grants is projected to decrease by 50.2% or \$25.560 million compared to 2021-22 forecast. The 2021-22 forecast includes \$10.075 million received in the previous financial year but treated as unearned income at year-end. Capital grants are not budgeted for unless an agreement is in place at the time of preparation of the budget.

Refer to section 4.5 'Capital works program' for a more detailed analysis of the grants and contributions expected to be received during the 2022-23 financial year.

4.1.5 Contributions

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Monetary	11,564	8,313	(3,251)	(28.1%)
Non-monetary	2,000	2,000	0	0.0%
Total contributions	13,564	10,313	(3,251)	(24.0%)

Monetary contributions include charges paid by developers in regard to recreational lands, drainage and car parking in accordance with planning permits issued for property development. Monetary contributions are budgeted to decrease by 24.0% on the current year forecast. The 2021-22 forecast includes \$3.965 million for non-recurring capital project contributions.

Non-monetary contributions are assets which transfer to Council from property developers at the completion of subdivision work. The assets generally consist of land used for public open space or infrastructure assets. Council recognises these new assets at 'fair value'. No cash is transferred but the fair value of the assets is recorded as revenue in the year of the transfer.

4.1.6 Other income

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Rent	453	579	126	27.8%
Reimbursements	484	211	(273)	(56.4%)
Interest	16	20	4	25.0%
Other	75	91	16	21.3%
Total other income	1,028	901	(127)	(12.4%)

Other income relates to a range of items such as interest, rental income, cost recovery and other miscellaneous income items.

4.1.7 Employee costs

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Wages and salaries	55,724	59,283	3,559	6.4%
Annual leave and long service leave	8,311	9,157	846	10.2%
Superannuation	6,186	6,873	687	11.1%
Agency staff	3,193	1,786	(1,407)	(44.1%)
WorkCover	1,567	2,131	564	36.0%
Fringe benefits tax	240	250	10	4.2%
Total employee costs	75,221	79,480	4,259	5.7%

Employee costs include all labour related expenditure such as wages and salaries, and on-costs including allowances, leave entitlements, employer superannuation and WorkCover. Employee costs are budgeted to increase by 5.66% on the current year forecast. A driver for the decreased forecast for wages and salaries in 2021/22 relates to some positions being vacant during the financial year. In 2022/23 an increase has been allowed to cover the estimated Enterprise Agreement (EA) increment, together with an allowance for other periodic increments in employee banding structure provided for in Awards, and the increase in the superannuation guarantee rate from 10.00% to 10.50%. The superannuation guarantee rate will increase 0.50% per year, until it reaches 12.00% in 2025-26.

4.1.8 Materials and services

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Contract payments				
Waste Management	20,704	24,399	3,695	17.8%
Operating Projects Expenditure	7,359	8,147	788	10.7%
Operations Maintenance	7,192	7,685	493	6.9%
Active Ageing & Disability	1,294	1,325	31	2.4%
Corporate Services	903	777	(126)	(14.0%)
People & Culture	670	645	(25)	(3.7%)
Arts & Cultural Services	681	588	(93)	(13.7%)
Community Law	443	529	86	19.4%
Other	4,144	2,401	(1,743)	(42.1%)
Administration costs	7,975	8,492	517	6.5%
Information technology	2,953	3,159	206	7.0%
Consultants	3,503	3,499	(4)	(0.1%)
Utilities	3,212	3,299	87	2.7%
Consumable materials and equipment	3,756	4,536	780	20.8%
Insurance	1,910	2,160	250	13.1%
Building maintenance	1,731	1,808	77	4.4%
Finance and legal costs	1,148	1,096	(52)	(4.5%)
General maintenance	858	899	41	4.8%
Total materials and services	70,436	75,444	5,008	7.1%

Materials and services include payments for the provision of services by external providers, materials and utility costs including electricity, water, gas and telephones. Materials and services are expected to increase by 7.1% on the current year forecast.

Contract payments includes capital expenditure which is operational in nature. This is budgeted to increase by \$0.788 million on the current year forecast due to the capital projects being undertaken (including capital works to be carried forward to 2022-23).

Consumable materials and equipment includes computer hardware and software totalling \$1.150 million that has been moved from the Capital Works Program from 2022-23.

4.1.9 Contributions and donations

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Contribution to the Eastern Regional Libraries Corporator	4,344	4,410	66	1.5%
Community support payments	1,788	1,421	(367)	(20.5%)
Knox Regional Sports Park	27,000	0	(27,000)	(100.0%)
Total contributions and donations	33,132	5,831	(27,301)	(82.4%)

Contributions and donations relate predominately to Council's share of costs associated with the Eastern Regional Libraries Corporation and funds for the Community Grants Scheme. The 2021-22 forecast includes Council's one-off contribution towards the Knox Regional Sports Park project.

4.1.10 Depreciation

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Property	4,875	4,735	(140)	(2.9%)
Plant and equipment	1,736	2,048	312	18.0%
Infrastructure	16,137	16,842	705	4.4%
Total depreciation	22,748	23,625	877	3.9%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. Depreciation is budgeted to increase by 3.9% on the current year forecast. This increase is due to the forecast completion of the 2021-22 capital works program and the full year effect of depreciation on the 2021-22 capital works program.

Refer to section 4.5 'Capital works program' for a more detailed analysis of Council's capital works program for the 2022-23 financial year.

4.1.11 Amortisation – Intangible assets

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Intangible assets	893	893	0	0.0%
Total amortisation - intangible assets	893	893	0	0.0%

Amortisation is an accounting measure which attempts to allocate the value of an intangible asset over its useful life. Council's intangible assets is software. Amortisation of intangible assets is budgeted to be consistent with the current year forecast.

4.1.12 Amortisation – Right of use assets

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Right of use assets	1,311	739	(572)	(43.6%)
Total amortisation - right of use assets	1,311	739	(572)	(43.6%)

Commencing for the 2019-20 financial year, the implementation of *AASB 16 Leases* requires most operating leases to be recognised on the balance sheet, including the creation of a right of use asset. Similar to intangible assets, right of use assets are amortised over the life of the lease.

4.1.13 Other expenses

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change	
			\$'000	%
Councillors allowances	418	407	(11)	(2.6%)
Auditor's remuneration - internal	150	155	5	3.3%
Auditor's remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	63	62	(1)	(1.6%)
Operating lease rentals - short term, low value	55	0	(55)	(100.0%)
Total other expenses	686	624	(62)	(9.0%)

Other expenses relate to a range of unclassified items including Councillor allowances, audits and low value lease expenses. Other expenses are budgeted to decrease by 9.0% on the current year forecast.

4.2 Balance Sheet

4.2.1 Assets

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
CURRENT ASSETS				
Cash and cash equivalents	47,879	38,940	(8,939)	(18.7%)
Other financial assets	0	0	0	0.0%
Trade and other receivables	19,585	20,469	884	4.5%
Other assets	1,295	1,318	23	1.8%
Inventories	11	11	0	0.0%
TOTAL CURRENT ASSETS	68,770	60,738	(8,032)	(11.7%)
NON CURRENT ASSETS				
Investments in associates	3,074	3,074	0	0.0%
Property, infrastructure, plant and equipment	2,003,165	2,047,914	44,749	2.2%
Right-of-use assets	1,533	1,533	0	0.0%
Intangible assets	1,371	1,371	0	0.0%
TOTAL NON CURRENT ASSETS	2,009,143	2,053,892	44,749	2.2%
TOTAL ASSETS	2,077,913	2,114,630	36,717	1.8%

Cash and cash equivalents include cash held in the bank, petty cash, and the value of investments in term deposits or other highly liquid investments with short maturities of three months or less. Other financial assets include term deposits held with an original maturity of greater than 90 days. These balances are projected to decrease by \$8.939 million during 2022-23 mainly to fund the capital works program during the year.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are budgeted to increase by 4.5% on the current year forecast.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery.

Investments in associates is Council's 36.39% ownership interest in Eastern Regional Libraries Corporation.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment etc. which has been built up by Council over many years. The \$44.749 million increase in this balance is attributable to the anticipated capitalisation of the budgeted capital works program of \$81.781 million and the contribution of non-monetary assets of \$2.000 million. This is offset by \$24.518 million in depreciation and amortisation expense, \$8.147 million in capital expenditure deemed to be operational in nature, and the disposal of \$6.367 million of non-current assets through the sale of property, plant and equipment. The majority of the disposal of non-current assets is the transfer of the Knox Regional Sports Park assets to the State Government.

The implementation of *AASB 16 Leases* requires most operating leases to be recognised on the balance sheet as a right of use asset. Council's right of use assets primarily relate to property and information technology leases.

4.2.2 Liabilities

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
CURRENT LIABILITIES				
Trade and other payables	14,142	14,383	241	1.7%
Trust funds and deposits	1,885	1,918	33	1.8%
Provisions	19,505	20,004	499	2.6%
Interest-bearing loans and borrowings	4,443	7,590	3,147	70.8%
Lease liabilities	605	605	0	0.0%
TOTAL CURRENT LIABILITIES	40,580	44,500	3,920	9.7%
NON CURRENT LIABILITIES				
Provisions	3,640	3,672	32	0.9%
Interest-bearing loans and borrowings	43,919	68,800	24,881	56.7%
Lease liabilities	934	934	0	0.0%
TOTAL NON CURRENT LIABILITIES	48,493	73,406	24,913	51.4%
TOTAL LIABILITIES	89,073	117,906	28,833	32.4%

Trade and other payables are those to whom Council owes money as at 30 June. Trade and other payables are budgeted to increase by 1.7% on the current year forecast.

Trust funds and deposits include refundable deposits, the fire services levy and retention amounts. Trust funds and deposits are budgeted to increase by 1.8% on the current year forecast.

Provisions include accrued annual leave and long service leave owing to employees. These employee entitlements are split between those entitlements expected to be paid within twelve months and those expected to be paid beyond the next year. Total provisions are budgeted to increase by 2.29% on the current year forecast.

Interest-bearing loans and borrowings are split between Council borrowings expected to be repaid within the next twelve months and those expected to be repaid beyond the next year. Refer to section 4.2.3 'Borrowings' for further information on Council's interest-bearing loans and borrowings.

The implementation of *AASB 16 Leases* requires most operating leases to be recognised on the balance sheet as a lease liability. The lease liability is split between lease liabilities expected to be repaid within the next twelve months and those expected to be repaid beyond the next year.

4.2.3 Borrowings

The table below shows information on borrowings specifically required by the Regulations.

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000
Amount borrowed as at 30 June of the prior year	0	48,362
Amount proposed to be borrowed	50,000	34,312
Amount projected to be redeemed	1,638	6,284
Amount of borrowings as at 30 June	48,362	76,390

Borrowings are generally utilised for the provision of major community assets that will provide community benefit over a number of years. This is considered sound practice and governments at all levels have regularly enacted this approach. The use of borrowings enables the cost of community assets to be spread inter-generationally and smooths the impact of the borrowings on the long term financial structure for the Council.

4.2.4 Leases by category

As a result of the introduction of *AASB 16 Leases*, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000
RIGHT-OF-USE ASSETS		
Property	662	662
Computers and telecommunications	806	806
Plant and Equipment	65	65
TOTAL RIGHT-OF-USE ASSETS	1,533	1,533
LEASE LIABILITIES		
Current lease liabilities		
Property	179	179
Computers and telecommunications	410	410
Plant and Equipment	16	16
Total current lease liabilities	605	605
Non-current lease liabilities		
Property	491	491
Computers and telecommunications	392	392
Plant and Equipment	51	51
Non-current lease liabilities	934	934
TOTAL LEASE LIABILITIES	1,539	1,539

4.3 Statement of Changes in Equity

4.3.1 Reserves

	Opening Balance \$'000's	Transfer to Reserve \$'000's	Transfer from Reserve \$'000's	Closing Balance \$'000's
Statutory Reserves				
HACC Capital Grant	635	0	0	635
Open Space	13,025	6,500	6,500	13,025
Total Statutory Reserves	13,660	6,500	6,500	13,660
Discretionary Reserves				
Aged Care Reserve	3,317	0	69	3,248
Basketball Stadium infrastructure	100	0	0	100
Blue Hills Reserve	3	0	0	3
City Futures	247	0	0	247
Knox Regional Sports Park - Football Renewal	0	0	0	0
Mountain Gate Reserve	140	0	0	140
Revegetation Net Gain	11	50	0	61
Revolving Energy Fund	37	0	0	37
Scoresby Recreational Reserve	171	28	0	199
Stamford Park Project	7,923	0	7,000	923
State Basketball Centre Asset Renewal	0	0	0	0
Unexpended Grants Reserve	5,843	0	5,843	0
Total Discretionary Reserves	17,792	78	12,912	4,958
Total Reserves	31,452	6,578	19,412	18,618

Statutory reserves must be applied for specified statutory purposes in accordance with various legislative and contractual requirements. Whilst these funds can earn interest revenues for Council, they are not available for other purposes.

Discretionary reserves are funds set aside by Council for a specific purpose but are not protected by statute.

The nature and purpose of the reserves are as follows:

HACC capital grant reserve

The purpose of this reserve is to refurbish, upgrade and maintain minor capital within the Home and Community Care funded programs.

Open space reserve

The Open Space Reserve is used to provide funding for future purchases and improvements of open space. Funding is provided from developer's contributions for open space which is initially recognised in the comprehensive income statement and then transferred to the reserve from accumulated surplus to facilitate separate tracking of the total funds received but not yet spent.

Aged care reserve

The purpose of this reserve is to set aside the proceeds from the divestment of the Amaroo Gardens Aged Care Facility by Council on 2 November 2011 for aged services and infrastructure within the Knox municipality.

Basketball stadium infrastructure reserve

The purpose of this reserve is to improve basketball stadium facilities within the Knox municipality.

Blue Hills reserve

The purpose of this reserve is to construct the Early Years Hubs facilities for the benefit of the Knox Community.

City futures fund

The purpose of this reserve is to construct major facilities within the Knox municipality.

Knox Regional Sports Park - Football pitch replacement fund

The purpose of this reserve is to provide for future football pitch replacement at Knox Regional Sports Park.

Mountain Gate reserve

The purpose of this reserve is to enhance community facilities within Mountain Gate.

Revegetation net gain reserve

The purpose of this reserve is to ensure any loss of vegetation through development is re-established in a sustainable location.

Revolving energy fund

The purpose of this reserve is to re-invest savings in energy costs to be invested in further works to minimise energy consumption.

Scoresby Recreation reserve

The purpose of this reserve is to invest the income derived from lease of this site into the Scoresby Recreation Reserve.

Stamford Park reserve

The purpose of this reserve is to develop the Stamford Park site for the benefit of the Knox Community.

State basketball centre asset renewal fund

The purpose of this reserve is to provide for asset renewal works at the State Basketball Centre (Knox Regional Sports Park).

Unexpended grants reserve (Victoria Grants Commission)

The purpose of this reserve is to quarantine early payment of Victoria Grants Commission General Purpose and Local Roads Federal Grant funding for use in the following year.

4.3.2 Equity

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
EQUITY				
Accumulated surplus	695,872	716,590	20,718	3.0%
Reserves	1,292,968	1,280,134	(12,834)	(1.0%)
TOTAL EQUITY	1,988,840	1,996,724	7,884	0.4%

Total equity always equals net assets and is made up of the following components:

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. \$7.884 million of the \$20.718 million increase in accumulated surplus results directly from the surplus for the year. An amount of \$12.834 million (net) is budgeted to be transferred from other reserves to accumulated surplus. This reflects the usage of investment cash reserves to partly fund the capital works program. This is a transfer between equity balances only and does not impact on the total balance of equity.

The net increase in equity or net assets of \$7.884 million results directly from the 2022-23 financial year budgeted operating surplus.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Description	Forecast	Budget	Change	
	2021-22 \$'000	2022-23 \$'000	\$'000	%
Cash flow from operating activities				
Rates and charges	126,274	132,638	6,364	5.0%
User fees	17,683	16,373	(1,310)	(7.4%)
Statutory fees and fines	4,368	4,223	(145)	(3.3%)
Grants - operating	25,378	21,924	(3,454)	(13.6%)
Grants - capital	13,927	3,478	(10,449)	(75.0%)
Contributions - monetary	13,564	8,313	(5,251)	(38.7%)
Interest received	16	20	4	25.0%
Other receipts	1,012	881	(131)	(12.9%)
Net movement in trust deposits	28	33	5	17.9%
Employee costs	(74,703)	(78,949)	(4,246)	5.7%
Materials and services	(74,915)	(75,527)	(612)	0.8%
Contributions and donations	(33,132)	(5,831)	27,301	(82.4%)
Short-term, low value and variable lease payments	(75)	(8)	67	(89.3%)
Other payments	(611)	(616)	(5)	0.8%
Net cash provided by operating activities	18,814	26,952	8,138	43.3%

Operating activities refers to the cash generated or used in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.

The 2022-23 budgeted capital grants income is budgeted to decrease by \$10.449 million. This is due to specific funding for some large capital works projects in 2021-22. Capital grants are not budgeted unless there is confirmation that the funds will be received. Refer to section 4.5 'Capital works program' for a more detailed analysis of Council's capital works program for the 2022-23 financial year.

The 2022-23 operating grants income is budgeted to decrease by \$3.454 million on the 2021-22 forecast. This is mainly due to the operating grants received in 2021-22 related to COVID-19 including \$1.255 million received for the kindergarten and child care services and \$0.751 million received for the outdoor dining program, while a portion of the Victoria Grants Commission 2022-23 funding has been received in advance, leading to a \$2.936 million decrease for this grant in 2022-23.

The 2021-22 forecast monetary contributions received includes \$3.965 million for non-recurring capital project contributions, while the forecast contributions and donations payments includes Council's \$27.000 million contribution towards the Knox Regional Sports Park project.

Materials and services are budgeted to increase by \$0.612 million. Included in materials and services is capital expenditure which is operational in nature. This expenditure is budgeted to increase by \$0.788 million on the current year forecast due to capital projects being undertaken (including capital works to be carried forward to 2022-23). Materials and services also includes \$24.399 million for waste management. This is an increase of \$3.695 million on the current year forecast.

4.4.2 Net cash flows provided by/used in investing activities

Description	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Cash flow from investing activities				
Proceeds from sale of property, infrastructure, plant and equipment	3,332	12,447	9,115	273.6%
Payments for property, infrastructure, plant and equipment	(66,329)	(73,634)	(7,305)	11.0%
Payments for investments	0	0	0	0.0%
Proceeds from sale of investments	0	0	0	0.0%
Net cash used in investing activities	(62,997)	(61,187)	1,810	(2.9%)

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property, plant and equipment.

The decrease in net cash outflows from investing activities is due to a \$7.305 million increase in payments for property, infrastructure, plant and equipment, offset by a \$9.115 million increase in proceeds from the sale of property, infrastructure, plant and equipment.

4.4.3 Net cash flows provided by/used in financing activities

Description	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Cash flow from financing activities				
Finance costs	(518)	(1,954)	(1,436)	277.2%
Proceeds from borrowings	50,000	34,312	(15,688)	(31.4%)
Repayment of borrowings	(1,638)	(6,284)	(4,646)	283.6%
Interest paid - lease liability	(69)	(39)	30	(43.5%)
Repayment of lease liabilities	(1,311)	(739)	572	(43.6%)
Net cash used in financing activities	46,464	25,296	(21,168)	(45.6%)

Financing activities refers to the cash generated or used in the financing of Council functions and include proceeds from and repayment of borrowings from financial institutions.

The 2022-23 budget includes new borrowings of \$34.312 million. The new borrowings are forecast to take place at the end of the financial year.

Refer to section 4.2.3 'Borrowings' for further information on Council borrowings.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2022-23 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast 2021-22 \$'000	Budget 2022-23 \$'000	Change \$'000	%
Property	34,042	20,864	(13,178)	(38.7%)
Plant and equipment	6,219	9,006	2,787	44.8%
Infrastructure	33,427	51,911	18,484	55.3%
Total contributions	73,688	81,781	8,093	11.0%

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrow- ings \$'000
Property	20,864	6,621	4,918	2,481	6,844	233	0	6,319	14,312
Plant and equipment	9,006	585	6,962	1,433	26	0	0	9,006	0
Infrastructure	51,911	5,237	27,847	18,817	10	3,245	0	28,666	20,000
Total	81,781	12,443	39,727	22,731	6,880	3,478	0	43,991	34,312

* Council cash represents council rates, reserves and proceeds from the sale of fixed assets.

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Property Buildings	11,792	60	4,918	1,705	5,109	233	0	5,247	6,312
Modular Building Program (Modern Construction System)	60	60	0	0	0				
Replacements of components for all Council owned buildings based on Building Asset Management Systems	4,798	0	4,798	0	0				
Knox Regional Netball Centre - Court Renewals	100	0	100	0	0				
Knox Community Art Centre - Theatre Equipment Renewal	20	0	20	0	0				
Boronia Precinct Planning	650	0	0	650	0				
Knox Community Art Centre - Seating Bank Upgrade	200	0	0	200	0				
Energy Retrofits in Community Buildings	150	0	0	150	0				
Upgrades to Early Years Facilities	100	0	0	100	0				
Early Years Facility Emergency Warning System	100	0	0	100	0				
Solar panels in Community Facilities	100	0	0	100	0				
Installation of Electronic Entry System	60	0	0	60	0				
Community Facilities Signage - Upgrades	60	0	0	60	0				
Rowville Community Centre - Yard Upgrade	55	0	0	55	0				
Community Toilet Replacement Program	50	0	0	50	0				
Facility Upgrades as per Buildings Asset Management Plan	50	0	0	50	0				
Park Ridge Reserve - Pavilion Refurbishment	50	0	0	50	0				
Kitchen Retrofitting Program at sports pavilions	25	0	0	25	0				
The Basin Community House - Kitchen Upgrade	25	0	0	25	0				
Rowville Recreation Reserve - DDA and Baby Change Facilities Upgrade (Design)	20	0	0	20	0				
F W Kerr Preschool - External Upgrade (Scoping)	10	0	0	10	0				
Knox Leisureworks - Major Redevelopment	0	0	0	0	0				
Millers Homestead Upgrade	0	0	0	0	0				
Three-Year-Old Kindergarten Facility Management	0	0	0	0	0				
Schultz Reserve - Pavilion Refurbishment	0	0	0	0	0				
Boronia Progress Hall Upgrade	0	0	0	0	0				
Milpera Reserve - Pavilion Refurbishment	0	0	0	0	0				
Fairpark Reserve - Pavilion Upgrade	4,926	0	0	0	4,926				
Liberty Avenue Kindergarten - Verandah Extension	100	0	0	0	100				
Billoo Kindergarten - Storage & Verandah Extension (Design)	60	0	0	0	60				
Rosa Benedikt Community Centre - Minor Upgrade	23	0	0	0	23				
Total Property	11,792	60	4,918	1,705	5,109	233	0	5,247	6,312

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Plant and Equipment									
Plant, machinery and equipment	1,144	0	1,144	0	0	0	0	1,144	0
Plant and machinery replacement program	1,144	0	1,144	0	0				
Computers and telecommunications	2,962	268	1,235	1,433	26	0	0	2,962	0
ICT Strategy	937	268	210	433	26	0	0	937	0
IT Renewals	2,025	0	1,025	1,000	0	0	0	2,025	0
Artworks	200	200	0	0	0	0	0	200	0
Public Art Project	200	200	0	0	0				
Total Plant and Equipment	4,306	468	2,379	1,433	26	0	0	4,306	0
Infrastructure									
Roads	9,074	0	8,339	735	0	1,470	0	7,604	0
Road Surface Renewal Program across multiple locations within Knox	4,734	0	4,734	0	0				
Avalon Road, Rowville	835	0	835	0	0				
Mountain Gate Drive - Ferntree Gully	615	0	615	0	0				
High Risk Road Failure Program	400	0	400	0	0				
Mossfield Avenue, Ferntree Gully	375	0	375	0	0				
Studfield Shops, Rear Laneway, Wantirna South	375	0	375	0	0				
Adele Avenue, Ferntree Gully	370	0	370	0	0				
Industrial Road Renewal Program across multiple locations within Knox	200	0	200	0	0				
Marlborough Road, Bayswater	160	0	160	0	0				
Rickards Avenue, Knoxfield (Design)	90	0	90	0	0				
Chandler Road, Boronia (Design)	48	0	48	0	0				
Harley Street North, Knoxfield (Design)	35	0	35	0	0				
Harley Street, Knoxfield (Design)	34	0	34	0	0				
Allister Close, Knoxfield (Design)	33	0	33	0	0				
Essex Court, Bayswater (Design)	20	0	20	0	0				
The Haven, Ferntree Gully (Design)	15	0	15	0	0				
Knox Central - Road & Infrastructure Planning (Design)	300	0	0	300	0				
Liberty Avenue - Local Area Traffic Management	250	0	0	250	0				
Napoleon Road - Electronic Signs	80	0	0	80	0				
Victoria Road - School Crossing Kerb Outstands	60	0	0	60	0				
Parking Management Plan Implementation	30	0	0	30	0				
Sundew Ave - Local Area Traffic Management (Design)	15	0	0	15	0				
Bridges	374	0	374	0	0	0	0	374	0
Bridge Renewal Program across multiple locations within Knox	374	0	374	0	0				
Footpaths and cycleways	4,049	700	3,319	30	0	0	0	4,049	0
Napoleon Road, Lysterfield - Shared Path, East side, Kellets Road to Wellington Road	330	330	0	0	0				
Liverpool Road, The Basin - Shared Path, West side, Salvation Army to Retarding Basin (Design)	160	160	0	0	0				
Upper Ferntree Gully Rail Link	150	150	0	0	0				
Rose Street, Upper Ferntree Gully - Footpath	45	45	0	0	0				
Ferntree Gully Road, Ferntree Gully	15	15	0	0	0				
Footpaths Renewal Program across multiple locations within Knox	2,631	0	2,631	0	0				
Shared Path Renewal Program across multiple locations within Knox	688	0	688	0	0				
Brenock Park Drive Footpath and Bus Stop works	30	0	0	30	0				

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Drainage	3,130	70	2,755	305	0	0	0	3,130	0
Egan Lee Reserve - Wetland Construction	35	35	0	0	0				
Gilbert Reserve - Wetland Scoping and Analysis	35	35	0	0	0				
Drainage Renewal Program across multiple locations within Knox	2,600	0	2,600	0	0				
Water Sensitive Urban Design System Renewal Program across multiple locations within Knox	155	0	155	0	0				
Kevin Avenue Ferntree Gully - Flood Investigation	200	0	0	200	0				
Flood Mitigation Reactive Upgrade Works 193 Forest Rd, Boronia - Flood Mitigation Works (Scoping)	100	0	0	100	0				
	5	0	0	5	0				
Recreational, leisure and community facilities	16,359	0	10,299	6,050	10	1,775	0	8,584	6,000
Knox Athletics Track - Reactive Track Renewal	3,000	0	3,000	0	0				
Egan Lee Reserve - Oval (Top) Renewal	1,500	0	1,500	0	0				
Guy Turner - Sportsfield Renewal	1,350	0	1,350	0	0				
Wantirna Reserve - Tennis Courts Renewal	1,225	0	1,225	0	0				
Street Tree Replacement Program	525	0	525	0	0				
Playground Renewal Program	440	0	440	0	0				
Bayswater Oval - Cricket Net Renewal	350	0	350	0	0				
Guy Turner Reserve - Cricket Net Renewal	300	0	300	0	0				
Reta Matthews Reserve - Tennis Courts	250	0	250	0	0				
Schultz Reserve - Cricket Net Renewal	250	0	250	0	0				
Tim Neville Arboretum Renewal	120	0	120	0	0				
Public Tennis / Netball / Basketball Court Renewal	100	0	100	0	0				
Open Space Asset Artwork Renewal	80	0	80	0	0				
Reserve Paths Renewal	75	0	75	0	0				
Park Furniture Renewal	72	0	72	0	0				
Reactive Sportsfield Surface Renewal	70	0	70	0	0				
Oversowing of Sportsfields	70	0	70	0	0				
Parkland Asset Renewal	68	0	68	0	0				
Knox Gardens Oval 1 - Fencing Renewal	65	0	65	0	0				
Bush Boulevard Renewal	64	0	64	0	0				
Templeton Reserve - Fencing Renewal	65	0	65	0	0				
Irrigation Infrastructure Renewal	60	0	60	0	0				
Sporting Oval Fencing Renewal	50	0	50	0	0				
Golf Practice Nets Installations	40	0	40	0	0				
Sportsfield Infrastructure Replacement Program	30	0	30	0	0				
Kings Park 1 - Sportsfield Renewal (Design)	20	0	20	0	0				
Bayswater Oval - Sportsfield Renewal	20	0	20	0	0				
Batterham Reserve - Oval Renewal (Design)	20	0	20	0	0				
Reactive Park Signage Renewal	15	0	15	0	0				
Pickett Reserve - Cricket Net Renewal (Design)	5	0	5	0	0				
Lewis Park, Wantirna South - Masterplan	2,120	0	0	2,120	0				
Stamford Park Development	2,000	0	0	2,000	0				
Knox Regional Netball Centre, Ferntree Gully - Building Redevelopment and Associated Works	740	0	0	740	0				
Kings Park - Floodlighting Upgrade	400	0	0	400	0				
Guy Turner Reserve - Floodlighting Upgrade	300	0	0	300	0				
Carrington Park Precinct	150	0	0	150	0				
Knox Park Athletics - Track Lighting	100	0	0	100	0				
Replanting of priority areas within Knox including tree reserves and open space.	100	0	0	100	0				
Kings Park Reserve - Masterplan Implementation	50	0	0	50	0				
Gilbert Park, Knoxfield - Masterplan (Design)	40	0	0	40	0				
Major Crescent Reserve - Landscape Plan (Design)	25	0	0	25	0				
Schultz Reserve - Landscape Plan (Design)	25	0	0	25	0				
Walker Reserve - Safety Net Extension	10	0	0	0	10				

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrow-ings \$'000
Off street car parks	745	0	560	185	0	0	0	745	0
Program for asphalt resurfacing, patching, linemarking and kerb and channel renewal	560	0	560	0	0				
Rowville Recreation Reserve - Carpark	170	0	0	170	0				
Knox Regional Netball Centre, Ferntree Gully - Carpark and Landscaping work	15	0	0	15	0				
Other infrastructure	347	137	100	110	0	0	0	347	0
Installation of EV Charging Stations at Council Facilities	50	50	0	0	0				
Stud Road - Onroad Bicycle Facilities	45	45	0	0	0				
Meridian Parade - Onroad Bicycle Facilities	40	40	0	0	0				
Knox Pop Up Events Kit Upkeep	2	2	0	0	0				
Street furniture renewal program	100	0	100	0	0				
Asbestos Removal Program	40	0	0	40	0				
Essential Service Building Code Measures	40	0	0	40	0				
Boronia Bowls Club - Green Lighting	30	0	0	30	0				
Total Infrastructure	34,077	907	25,745	7,415	10	3,245	0	24,832	6,000
Total Capital Works	50,175	1,435	33,042	10,553	5,145	3,478	0	34,385	12,312

* Council cash represents council rates, reserves and proceeds from the sale of fixed assets.

4.5.3 Works carried forward from 2021-22 year

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrow-ings \$'000
Property	0	0	0	0	0	0	0	0	0
Land	0	0	0	0	0	0	0	0	0
Land and Buildings	9,072	6,561	0	776	1,735	0	0	1,072	8,000
Westfield Library	3,471	3,471	0	0	0				
Modular Building Program (Modern Construction System)	1,500	1,500	0	0	0				
Operations Centre Relocation	1,494	1,494	0	0	0				
Knox Athletics Track - New Shade Structure	96	96	0	0	0				
Boronia Precinct Planning	500	0	0	500	0				
Community Toilet Replacement Program	227	0	0	227	0				
Energy Performance Audit for Community Buildings	49	0	0	49	0				
Fairpark Reserve - Pavilion Upgrade	1,700	0	0	0	1,700				
Rosa Benedikt Coomunity Centre - Minor Upgrade	35	0	0	0	35				
Total Property	9,072	6,561	0	776	1,735	0	0	1,072	8,000
Plant and Equipment	832	0	832	0	0	0	0	832	0
Plant, machinery and equipment	832	0	832	0	0	0	0	832	0
Plant and machinery replacement program	832	0	832	0	0				
Computers and telecommunications	3,751	0	3,751	0	0	0	0	3,751	0
ICT Strategy	2,513	0	2,513	0	0				
IT Renewals	1,238	0	1,238	0	0				
Artworks	117	117	0	0	0	0	0	117	0
Public Art Project	117	117	0	0	0				
Total Plant and Equipment	4,700	117	4,583	0	0	0	0	4,700	0

Capital Works Area	Project Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrow-ings \$'000
Infrastructure									
Roads	155	0	0	155	0	0	0	155	0
Buckingham Drive, Rowville - Local Area									
Traffic Management Treatment	120	0	0	120	0				
Major Roads Streetlight Replacement	35	0	0	35	0				
Bridges	171	171	0	0	0	0	0	171	0
1000 Steps Shared Use Path Bridge and Car Parking	171	171	0	0	0				
Footpaths and cycleways	309	309	0	0	0	0	0	309	0
Mountain Highway, Upper Ferntree Gully - Scoresby Road to Jersey Road	309	309	0	0	0				
Drainage	1,832	70	0	1,762	0	0	0	332	1,500
Egan Lee Reserve - Wetland Construction (Design)	35	35	0	0	0				
Gilbert Reserve - Wetland Scoping and Analysis (Design)	35	35	0	0	0				
Cardiff Street - Flood Mitigation Design	650	0	0	650	0				
Forest Road to Koolunga Reserve, Ferntree Gully - Wetland Construction	386	0	0	386	0				
1825 Ferntree Gully Road - Flood Mitigation Works	366	0	0	366	0				
Olive Bank Road - Water Sensitive Urban Design	360	0	0	360	0				
Off street car parks	223	35	0	188	0	0	0	223	0
Gilmour Reserve - New Car Park	35	35	0	0	0				
Rowville Recreation Reserve - Carpark	148	0	0	148	0				
Wantirna Reserve - Carpark Upgrade	40	0	0	40	0				
Recreational, leisure and community facilities	15,089	3,690	2,101	9,297	0	0	0	2,589	12,500
Knox Hockey Facility Development	3,270	3,270	0	0	0				
Knox Regional Sport Park - Facility	420	420	0	0	0				
Playground Renewal Program	1,320	0	1,320	0	0				
Wantirna Reserve - Tennis Court Renewal	421	0	421	0	0				
Reta Matthews Reserve - Tennis Courts	335	0	335	0	0				
Exner Reserve - Tennis Courts Renewal	25	0	25	0	0				
Stamford Park Development	5,000	0	0	5,000	0				
Knox Regional Netball Centre, Ferntree Gully - Building Redevelopment and Associated Works	2,330	0	0	2,330	0				
HV Jones, Ferntree Gully - Masterplan Stage	600	0	0	600	0				
Lewis Park, Wantirna South - Masterplan	300	0	0	300	0				
Peregrine Reserve, Rowville - Masterplan Stage 2	300	0	0	300	0				
Knox Park Athletics - Track Lighting	282	0	0	282	0				
Quarry Reserve, Ferntree Gully - Masterplan Stage 3	125	0	0	125	0				
Wally Tew Reserve - Stormwater Harvest Upgrade Design	120	0	0	120	0				
Carrington Park Reserve - Stormwater Harvest Upgrade Design	80	0	0	80	0				
Talaskia Reserve, Upper Ferntree Gully - Masterplan Stage 3	60	0	0	60	0				
Fairpark Reserve - Safety Fencing	50	0	0	50	0				
Wantirna Reserve - Masterplan	30	0	0	30	0				
Kings Park Reserve - Masterplan Implementation	15	0	0	15	0				
The Basin Triangle - Masterplan	5	0	0	5	0				
Other infrastructure	55	55	0	0	0	0	0	55	0
Community Placemaking Program - Murals & Lighting	0	55	0	0	0				
Total Infrastructure	17,834	4,331	2,101	11,403	0	0	0	3,834	14,000
Total Carried Forward Capital Works 2021/22	31,606	11,008	6,685	12,179	1,735	0	0	9,606	22,000

* Council cash represents council rates, reserves and proceeds from the sale of fixed assets

4.6 Summary of Capital Works Expenditure

For the four years ended 30 June 2025

2023/24	Total Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Property									
Buildings	10,180	1,260	4,933	3,616	371	0	0	6,700	3,480
Total Property	10,180	1,260	4,933	3,616	371	0	0	6,700	3,480
Plant and Equipment									
Plant, machinery and equipment	862	0	862	0	0	0	0	862	0
Computers and telecommunications	6,846	0	2,005	4,841	0	0	0	6,846	0
Artworks	292	210	82	0	0	0	0	292	0
Total Plant and Equipment	8,000	210	2,949	4,841	0	0	0	8,000	0
Infrastructure									
Roads	11,584	0	8,199	3,385	0	1,949	0	9,635	0
Bridges	340	0	340	0	0	0	0	340	0
Footpaths and cycleways	5,151	796	3,689	666	0	0	0	5,151	0
Drainage	3,994	675	2,839	480	0	0	0	3,994	0
Recreational, leisure and community facilities	22,152	0	10,924	11,228	0	570	500	14,082	7,000
Off street car parks	1,987	0	577	920	490	0	0	1,987	0
Other infrastructure	4,251	792	539	2,920	0	0	0	4,251	0
Total Infrastructure	49,459	2,263	27,107	19,599	490	2,519	500	39,440	7,000
Total Capital Works Expenditure	67,639	3,733	34,989	28,056	861	2,519	500	54,140	10,480

2024/25	Total Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Property									
Buildings	11,425	2,805	6,144	2,446	30	0	0	6,175	5,250
Total Property	11,425	2,805	6,144	2,446	30	0	0	6,175	5,250
Plant and Equipment									
Plant, machinery and equipment	1,576	0	1,576	0	0	0	0	1,576	0
Computers and telecommunications	6,475	0	1,975	4,500	0	0	0	3,775	2,700
Artworks	303	220	83	0	0	0	0	303	0
Total Plant and Equipment	8,354	220	3,634	4,500	0	0	0	5,654	2,700
Infrastructure									
Roads	14,501	0	10,296	4,205	0	1,968	0	8,333	4,200
Bridges	385	0	385	0	0	0	0	385	0
Footpaths and cycleways	6,258	1,325	4,323	610	0	0	0	4,358	1,900
Drainage	4,359	870	3,239	250	0	0	0	3,359	1,000
Recreational, leisure and community facilities	18,813	50	9,538	9,225	0	0	0	9,563	9,250
Off street car parks	1,768	0	743	990	35	0	0	768	1,000
Other infrastructure	2,088	322	551	1,215	0	0	0	588	1,500
Total Infrastructure	48,172	2,567	29,075	16,495	35	1,968	0	27,354	18,850
Total Capital Works Expenditure	67,951	5,592	38,853	23,441	65	1,968	0	39,183	26,800

2025/26	Total Cost \$'000	Asset Expenditure Types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expans'n \$'000	Grants \$'000	Contrib. \$'000	Council Cash* \$'000	Borrowings \$'000
Property									
Buildings	10,120	2,190	5,856	1,924	150	0	0	6,620	3,500
Total Property	10,120	2,190	5,856	1,924	150	0	0	6,620	3,500
Plant and Equipment									
Plant, machinery and equipment	1,654	0	1,654	0	0	0	0	1,654	0
Computers and telecommunications	5,692	0	1,927	3,765	0	0	0	5,692	0
Artworks	315	230	85	0	0	0	0	315	0
Total Plant and Equipment	7,661	230	3,666	3,765	0	0	0	7,661	0
Infrastructure									
Roads	14,666	0	10,461	4,205	0	1,989	0	12,677	0
Bridges	397	0	397	0	0	0	0	397	0
Footpaths and cycleways	5,064	424	4,620	20	0	0	0	5,064	0
Drainage	3,468	60	3,258	150	0	0	0	3,468	0
Recreational, leisure and community facilities	12,817	200	6,197	6,420	0	0	0	6,317	6,500
Off street car parks	905	0	765	35	105	0	0	905	0
Other infrastructure	675	27	568	80	0	0	0	675	0
Total Infrastructure	37,992	711	26,266	10,910	105	1,989	0	29,503	6,500
Total Capital Works Expenditure	55,773	3,131	35,788	16,599	255	1,989	0	43,784	10,000

5. Financial Performances Indicators

The following table highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be interpreted in the context of the organisation's objectives.

The financial performance indicators below are the prescribed financial performance indicators contained in Part 3 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Indicator	Measure	Expected Bands	Notes	Actual 2020-21	Forecast 2021-22	Budget 2022-23	Projections			Trend + / o / -
							2023-24	2024-25	2025-26	
Operating Position (measures whether a council is able to generate an underlying surplus)										
Adjusted Underlying Result	Adjusted Underlying Surplus (Deficit) / Adjusted Underlying Revenue	> 2.5%	1	4.66%	(25.20%)	2.08%	3.61%	4.29%	6.30%	+
Liquidity (measures whether a council is able to generate sufficient cash to pay bills on time)										
Working Capital	Current Assets / Current Liabilities	100.00% - 200.00%	2	144.58%	169.47%	136.49%	112.22%	109.42%	102.38%	-
Unrestricted Cash	Unrestricted Cash / Current Liabilities	50.00% - 100.00%	3	30.88%	83.56%	54.86%	28.91%	37.68%	34.49%	-
Obligations (measures whether the level of debt and other long term obligations is appropriate to the size and nature of the Council's activities)										
Loans and Borrowings	Interest Bearing Loans and Borrowings / Rate Revenue	< 65.00%	4	0.00%	38.20%	57.33%	55.21%	66.04%	63.07%	-
Loans and borrowings	Interest and Principal Repayments / Rate Revenue	0% - 10.00%	4	0.00%	1.70%	6.18%	6.84%	7.52%	9.41%	-
Indebtedness	Non Current Liabilities / Own Source	< 60.00%	5	3.25%	31.67%	44.94%	44.25%	52.04%	49.16%	-
Asset Renewal	Asset Renewal and Upgrade Expenditure / Depreciation	90.00% - 110.00%	6	150.75%	204.25%	264.37%	249.63%	234.82%	188.78%	o
Stability (measures whether a council is able to generate revenue from a range of sources)										
Rates Concentration	Rate Revenue / Adjusted Underlying Revenue	50.00% - 80.00%	7	67.40%	69.40%	71.36%	72.99%	73.13%	73.48%	o
Rates Effort	Rate Revenue / Property Values (CIV)	0.20% - 0.60%	8	0.23%	0.24%	0.22%	0.23%	0.24%	0.24%	o

Indicator	Measure	Expected Bands	Notes	Actual 2020-21	Forecast 2021-22	Budget 2022-23	Projections			Trend + / o / -
Efficiency (measures whether a council is using resources efficiently)										
Expenditure Level	Total Expenditure / No. of Assessments	N/A		\$2,544	\$3,344	\$2,662	\$2,737	\$2,761	\$2,759	o
Revenue Level	Residential Rate Revenue / No. of Residential Assessments	N/A		\$1,564	\$1,633	\$1,721	\$1,756	\$1,795	\$1,843	o
Workforce Turnover	No. of Resignations & Terminations / Average No. of Staff	5.00% - 10.00%		15.00%	10.00%	10.00%	10.00%	10.00%	10.00%	o
Additional measures (not included in the Performance Statement):										
Borrowing eligibility through the Government loans framework										
Loan Borrowing Eligibility	Interest Bearing Liabilities / Own Source Revenue (excluding Open Space Contributions)	< 60.00%		0.00%	32.88%	48.71%	48.64%	58.09%	55.60%	o
Interest Levels on Borrowings	EDITBA / Interest Expense	> 2		1,004.48	10.90	17.68	17.40	17.02	14.96	o

Key to Forecast Trend:

- + Forecasts improvement in Council's financial performance/financial position indicator
- o Forecasts that Council's financial performance/financial position indicator will be steady
- Forecasts deterioration in Council's financial performance/financial position indicator

Notes on indicators

5.2.1 Adjusted underlying results

Adjusted underlying result is the net surplus or deficit for the year (per Australian Accounting Standards) adjusted for non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure other than grants and non-monetary asset contributions. It is an indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. Improvement in financial performance is expected over the period. The significant decrease forecast in 2021-22 is largely driven by the net loss anticipated on the disposal of property, infrastructure, plant and equipment, in particular the transfer of the Knox Regional Sports Park assets to the State Government.

5.2.2 Working capital

Working capital (current assets / current liabilities) is the proportion of current liabilities represented by current assets. It is a general measure of the organisation's liquidity and its ability to meet its commitments as and when they fall due. The working capital ratio is anticipated to remain around 100% for the four year period, with the decline from the current year forecast due to a reduction of cash and cash equivalents together with the utilisation of interest-bearing loans and borrowings to fund the Capital Works Program.

5.2.3 Unrestricted cash

Unrestricted cash means all cash and cash equivalents other than restricted cash, including cash that will be used to fund capital expenditure from the previous financial year. Restricted cash means cash and cash equivalents, within the meaning of Accounting Standard *AASB 107 Statement of Cash Flows*, that are not available for use other than for a purpose for which it is restricted. The decline from the current year forecast demonstrates a reduction of cash and cash equivalents together with the utilisation of interest-bearing loans and borrowings to fund the Capital Works Program. Statutory reserve balances will remain steady before a decrease in 2024-25 and 2025-26.

5.2.4 Debt compared to rates

Loans and borrowings means interest bearing loans and borrowings compared to rates and charges revenue. The balance of interest bearing loans and borrowings is shown as a percentage of rates revenue. Loans and borrowings also refers to interest and principal repayments compared to rate revenue. The ratio describes Council's cash flow debt repayment capacity through the inclusion of interest and principal repayments on interest bearing loans and borrowings as a percentage of rate revenue. The trend indicates an increased reliance on debt against annual rate revenue in 2022-23 due to borrowings to fund the Capital Works Program, with further increases in the subsequent years.

5.2.5 Indebtedness

Indebtedness compares non-current liabilities to own source revenue. Own source revenue is defined as adjusted underlying revenue other than revenue that is not under the control of Council (including government grants). Interest-bearing borrowings will increase in 2022-23 to fund the Capital Works Program. There will remain steady in 2023-24 before a further increase in 2024-25.

5.2.6 Asset renewal

Asset renewal is calculated as asset renewal expenditure as a percentage of depreciation. This indicates the extent of Council's renewal of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Council's asset renewal indicator is greater than 100% through the four year outlook.

5.2.7 Rates concentration

Rates concentration is measured as rate revenue compared to adjusted underlying revenue. Adjusted underlying revenue is defined as total income excluding non-recurrent grants used to fund capital expenditure, non-monetary asset contributions, and contributions to fund capital expenditure from sources other than grants and non-monetary contributions. Rates concentration reflects the extent of reliance on rate revenues to fund all of Council's on-going services. The trend is relatively steady for rates concentration.

5.2.8 Rates effort

Rates effort, which is intended to examine the community's capacity to pay, presents rate revenue as a percentage of the capital improved value of rateable properties in the municipality. The trend is relatively steady for rates effort.

6. Financial Strategies

Long Term Financial Plan

The budget has been prepared for the four-year period ending 30 June 2026. The Budget is in turn set within the Long Term Financial Plan to assist Council to adopt a budget within a longer term financial framework. The Financial Plan provides a 10 year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is to be adopted in June 2022 in line with the 2022-23 Budget. The Budget is supported by the following series of Financial Strategy Principles that guide the development of both the Annual Budget and the Financial Plan.

Financial Strategy Principles

Principles relating primarily to the operating budget:

Sustainable Budgeting Principle

Council will implement a sustainable budget and financial strategy that caters for short and long-term planning responsibilities.

Community expectations are a key driver of the strategy, as reflected in the Council Plan, and Council strives to adequately resource current and future need across the City. Council has limited financial and non-financial resources and faces wide-ranging and complex community needs.

Council is committed to delivering an annual operating surplus to provide funds for capital projects and infrastructure renewal, for both current and future generations. When identifying sources of revenue and determining expenditure needs, Council will ensure that these community needs can be adequately addressed in the future.

Rating Revenue Principle

Council comply with the Victorian Government's rate capping legislation which limits rate increased to an amount set by the relevant Minister.

A rating strategy included in the Revenue and Rating Plan that determines the allocation of rate contributions across the municipality will be considered by Council each term.

Council will comply with the rate capping legislation and will consider applying for a short term increase to the rate cap if deemed necessary during any budget or long term financial planning process.

Waste Management Principle

To not impact other services and capital renewal spending Council will fully recover the cost of waste services through a waste services charge.

Waste income is at full cost recovery and is not subject to the rate capping framework.

Intergovernmental Funding Principle

Council supports other levels of government to fully fund services delivered on their behalf. Council will maximise the level of grants and subsidies received from Commonwealth and State Governments to achieve a better share of government taxes for the Knox Community.

Funds received from other levels of government will normally be expected to meet the full direct and indirect costs of providing those services. Council opposes cost shifting from other levels of government and may not contribute funding or assets to services that are the responsibility of other levels of government. In circumstances where Council provides a subsidy to a service, a determination will be made ensuring the contribution does not outweigh the community benefit.

Where cost shifting from other levels of government is apparent, Council will communicate to its community the impacts of these cost impositions.

Operating Projects Expenditure Principle

Council will separately fund projects of a non-recurring operating nature in line with considering availability of revenue to fund existing services and infrastructure renewal.

Priority projects that are not started or completed within the budget year are subject to future budget and planning considerations. These projects will be reassessed against any revised Council priorities.

Amended Budget Principle

Council will amend the Budget for internal management reporting purposes to ensure prudent and transparent budgeting and financial planning.

Council will ensure a rigorous approach to budget management. The budget will be amended where necessary following finalisation of the annual accounts.

Amended budgets enable Council to review and approve variances to revenue and expenditure resulting primarily from external factors, ensuring accountability and optimal budget control for management reporting purposes. Amendments to the adopted budget will be considered under the following circumstances:

- Additional income has been received
- Reduction in income due to identified reasons
- Transactions required subsequent to finalisation of end of year accounts
- Expenditure increase matching additional income
- Additional non discretionary expenses
- Deferred expenditure
- Sound accounting processes to meet audit requirements.

In the circumstance where additional cash surplus is identified (after taking into account cash requirements in future years), opportunities to reduce planned borrowings should be considered prior to allocation of new expenditure.

New expenditure identified (if any) should be considered within the overall priority listing of works across Knox. This may include bringing forward foreshadowed works in a staged approach. Existing commitments of staff and project management resources will be considered to ensure deliverability prior to endorsement of additional expenditure.

The Annual Report will detail performance against the original Budget as adopted by Council as the Budget.

Principles relating primarily to management of Council assets:

Asset Management Principle

This measures the renewal and upgrade expenditure that Council incurs on its existing asset base compared to depreciation expense. This assesses whether Council's assets are being renewed or upgraded as planned and compares the rate of spending on existing assets through renewing, restoring, replacing or upgrading existing assets with depreciation expense.

Council will provide well-maintained community assets that are fit for their purpose and provide best possible community benefit. Council's budget and long-term strategy will commit, with specific budget provision, an appropriate level of expenditure to ensure ongoing asset maintenance and renewal.

Council will plan and appropriately resource the necessary work on infrastructure to ensure that all assets are maintained fit for purpose. Accurate asset date and condition assessments will be drawn upon to inform the annual budgeting and works programs.

Asset management involves anticipating and managing risk and asset failures. Council is committed to increasing expenditure on asset renewal in order to sustainably manage its community infrastructure. Appropriate expenditure is allocated to ensure that compliance and safety regulations are addressed for all assets.

The separate asset renewal component of total capital works expenditure will be based on needs identified in that will include amounts sufficient to fund renewal of our assets to agreed standards as established in the asset management plans, based on the replacement cost and remaining useful life of the asset in order to meet minimum community standards.

Council will maintain a capital sustainability index of greater than one-to-one until assets have reached standards defined in the asset management plans. The sustainability index is defined as the ratio of renewal expenditure on infrastructure assets compared to the annual depreciation expense incurred by these assets.

Council will seek the most effective community outcome from the application of asset renewal funds, which may not necessarily result in the replication of existing facilities but could involve the adaptive re-use of an asset. In such circumstances, asset renewal funds will complement new and upgrade funding as appropriate.

Capital Projects Budgeting Principle

Budgets to be phased according to actual build cycle leading to more appropriate accountability for expenditure and more accurate performance measures

Council will prioritise capital works expenditure based on the capital investment hierarchy as adopted by Council.

Council will budget capital expenditure in the financial year it is estimated to occur based on the methodology of scope, design, delivery.

Council Reserves Principle

Council will maintain, cash backed reserves for statutory (restricted) reserves only, allowing maximum cash availability to reduce borrowing requirements.

Council will endeavor to maintain a minimum cash balance equivalent to the identified cash backed reserves plus sufficient cash to achieve a working capital ratio of above 1.

Due to the nature of these funds, and potential for immediate use, the cash will not be considered as parts of Council's internal budgeting and management reporting processes. They will be treated as a source of funds only available for stated purpose.

Until these funds are used for the stated purpose the cash contained within these reserves will be managed in line with Council's Investment Policy.

These reserves will be held as assets in Council's balance sheet and the cash within the fund will be available for the predefined purposes for all statutory (restricted) reserves.

Property Holding Principle

Council will manage, acquire and dispose of property in the best interest of the Knox community. Council recognises the importance of property holdings over the long term to community wellbeing.

Assets will only be considered for disposal where there is no clear Council or community need for that asset in the foreseeable future. All property considered for disposal will undergo a thorough evaluation based on Council's Sale of Land and Buildings Policy Principles, which consider both financial and community benefit factors. Open space will not be sold unless it results in a net community benefit and addresses Council's Policy requirements, which includes consideration of the open space network, impact to habitat, flora and fauna, and proposed future infrastructure. Any proceeds derived from property realisation will be directed towards new/upgrade capital works or debt reduction and will not be used to fund operating expenditure. Council will not necessarily hold property that has no current or future identified purpose, or if that purpose can be met more effectively in other ways.

Existing holdings or strategic acquisitions must meet existing needs, newly identified needs or adopted strategies. To enhance community benefit opportunities for the alternative use of property (including asset realisation) will be investigated. Regular reviews of asset holdings will be conducted to identify opportunities for asset realisation. Asset management plans, asset usage, land use planning documents, strategic asset investment framework and community benefit will be consideration in such reviews.

Regular reviews of asset holdings will be conducted to identify opportunities for asset realisation. Asset management plans, asset usage, land use planning documents, strategic asset investment framework and community benefit will be consideration in such reviews.

Principles relating primarily to management of Council financial position:

Financial Principle

Council will fund all operating and capital expenditure in a prudent, ethical and responsible manner. Council will seek and accept external funding contributions to a project where the acceptance of the funding will not compromise Council's principles or objectives.

Council will seek to maximise all external funding opportunities and seek alternative revenue sources to reduce reliance upon rates, including transfers from other levels of government and other financing opportunities where appropriate, and having regard to the financial impacts and outcomes for the community. Following the decision to proceed with a project, external funding commitments will be formalised.

While an external funding opportunity should be part of the overall project, its consideration should remain only one factor in the decision-making process. Accordingly, care should be taken to not inappropriately commit Council to the acceptance of funding opportunities before the project is determined as suitable and of immediate priority. This is necessary to avoid the unreasonable distortion of Council's priorities due to the availability of external funding.

Cash Management Principle

Working capital ratio is used to assess financial performance. Low working capital ratio values, near one or lower, can indicate serious financial problems. The working capital ratio indicates Councils short-term assets to pay off its short-term debt.

Council will monitor its Working Capital Ratio (current assets/current liabilities) to ensure the maintenance of the required level of cash to meet operational requirements.

The target ratio should remain at or above 1 (see Council Reserves Principle).

Council will maximise the return on cash funds invested and ensure investment placements remain within ethical and legislative constraints. Outstanding debtors will be converted to cash by adopting commercial practices and benchmarks.

Loan Borrowing Principle

Councils ability to fund services and capital renewal expenditure from own source revenue is a key measure of sustainability.

Council will consider the use of loan funding as a viable and equitable mechanism of funding new/significantly upgraded major assets that provide a broad community benefit or funding capital projects that provide a financial return above annual loan funding costs.

Prior to undertaking any future borrowings, Council will model the implications of the proposed loan program on council's long-term financial position and determine the funding mechanism to meet annual debt servicing and redemption requirements, in line with the approved Loan Borrowing Policy.

To be eligible to access funds through the TCV loan framework, Council will remain within the stated financial ratios for the time period defined within the framework.

One of the key considerations for Council in the application of future loan borrowings is the annual operational and asset renewal needs can be met from annual funding sources. That is, Council will strive to not access funding from non-renewable sources such as loans, asset sales or reserves to meet its annual operational and renewal expenditure needs. With the exception of one off expenditure requirements such as a defined benefits call-up.

7. Schedule of Fees and Charges

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2022-23. Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2022 and will be reflected on Council's website.

Knox City Council

2022-23 Fees & Charges



Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
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CEO - CHIEF FINANCIAL OFFICER

REVENUE & PROPERTY SERVICES

Land Information Certificates are a standard charge fixed by State Government (Statutory) legislation. Summons Costs recovered are fully recoverable from the outstanding rate debtors.

Summons Costs Recovered (Legal Costs)	Scale of Costs	Scale of Costs	Scale of Costs	N		
Land Information Certificates - Urgent Requests Additional Fee	Per Certificate	\$39.00	\$41.00	Y	\$2.00	5.13%
Reproduction of a Valuation and Rate Notice - Electronic Delivery Only - Up to 3 years old	Per Notice	\$13.00	\$14.00	Y	\$1.00	7.69%
Reproduction of a Valuation and Rate Notice - Mail of Printed Document - Up to 3 years old	Per Notice	\$39.00	\$41.00	Y	\$2.00	5.13%
Reproduction of a Valuation and Rate Notice - greater than 3 years old	Per Hour	\$84.00	\$88.00	Y	\$4.00	4.76%
Recovery of cost incurred to undertake a Field Call	Per Field Call	\$84.00	\$88.00	Y	\$4.00	4.76%
Recovery of Council's Agency's Professional Costs to prepare Field Call documentation.	Per Field Call	\$73.00	\$76.00	Y	\$3.00	4.11%

Knox City Council

2022-23 Fees & Charges



Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
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City Strategy and Integrity - City Planning and Building

PLANNING SERVICES

The Planning and Subdivision fees indicated below are for the processing and administration of development applications. Most of these fees are prescribed by State Regulations. Only those that are at the discretion on Council are indicated below.

Secondary Consent & Extension of Time Requests

Secondary Consent Requests	Per Request	\$400.00	\$420.00	Y	\$20.00	5.00%
Extension of Time Request - For all permits other than Multi Dwelling Permits for more than two dwellings or tree removal on single dwelling sites	Per Request	\$270.00	\$285.00	Y	\$15.00	5.56%
Extension of Time Request - For Tree Removal or Pruning (single dwelling sites only).	Per Request	\$85.00	\$90.00	Y	\$5.00	5.88%
Extension of Time Request - For Multi Dwelling Permits of more than two dwellings	Per Request	\$708.00	\$740.00	Y	\$32.00	4.52%

Bonds (Refundable)

Works Bond	Per Request	150% of the estimated cost of works. Minimum bond amount - \$5,000 for incomplete works bond and \$2,000 for maintenance bond.	150% of the estimated cost of works. Minimum bond amount - \$7,000 for incomplete works bond and \$3,000 for maintenance bond.	N		
Landscaping Bond	Per Request	\$6,600.00	\$7,000.00	N	\$400.00	6.06%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Fee to process Bonds for uncompleted works bonds, landscaping bonds and maintenance bonds	Per Request	\$400.00	\$420.00	Y	\$20.00	5.00%
Fee to provide a quote for a Bond for uncompleted works bonds, landscaping bonds and maintenance bonds	Per Request	\$125.00	\$130.00	Y	\$5.00	4.00%
Application Advertising						
- Public Notice sign for displaying on site	Per Site	\$60.00	\$65.00	Y	\$5.00	8.33%
- Erection and Management of Public Notices	Per Site	\$230.00	\$240.00	Y	\$10.00	4.35%
- Mail notices up to 10 inclusively	Flat Rate	\$200.00	\$210.00	Y	\$10.00	5.00%
- Each additional mail notices between 11 and 50 for mail notices up to 10 is to be added on plus each additional mail notice charge)	Per Additional Notice	\$15.00	\$16.00	Y	\$1.00	6.67%
- Mail notices between 51 and 100 inclusively	Flat Rate	\$1,040.00	\$1,085.00	Y	\$45.00	4.33%
- Mail notices between 101 and 200 inclusively	Flat Rate	\$2,273.00	\$2,365.00	Y	\$92.00	4.05%
- Mail notices greater than 200	Flat Rate	\$2,866.00	\$2,980.00	Y	\$114.00	3.98%
- Standard letter request for planning information	Flat Rate	\$90.00	\$95.00	Y	\$5.00	5.56%
Planning (Miscellaneous)						
Planning Application - tree removal (Single dwelling sites only - Development sites fee is as specified in Clause 21 of the Planning and Environment (Fees) Regulations 2016)	Per Application	\$170.00	\$180.00	Y	\$10.00	5.88%
Planning Application - tree pruning (Single dwelling sites only - Development sites fee is as specified in Clause 21 of the Planning and Environment (Fees) Regulations 2016)	Per Application	\$85.00	\$90.00	Y	\$5.00	5.88%
Planning File Recall (Residential)	Per Request	\$198.00	\$210.00	Y	\$12.00	6.06%
Planning File Recall (Industrial / Commercial)	Per Request	\$280.00	\$295.00	Y	\$15.00	5.36%
Refund Request	Per Request	Cost of Service	Cost of Service	Y		
Planning Historical Searches Residential (Provision of Permit Details where there are 5 or more planning permits that apply to the site)	Per Request	\$78.00	\$85.00	Y	\$7.00	8.97%
Planning Historical Searches Commercial (Provision of Permit Details where there are 5 or more planning permits that apply to the site)	Per Request	\$260.00	\$270.00	Y	\$10.00	3.85%
Net Gain Fee	Per Plant	\$39.00	\$41.00	Y	\$2.00	5.13%
Pre-Application Request	Per Request	\$275.00	\$290.00	Y	\$15.00	5.45%
Dishonoured Cheque Fee	Per Cheque	\$35.00	\$40.00	Y	\$5.00	14.29%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
BUILDING SERVICES						
<i>The Building Services fees provide for the assessment, administration and inspection works necessary for the issue of Building Permits and other miscellaneous site inspections. Most Building Surveying and Permit services are open to market competition (hence GST applies to these), and the fees should be varied on a commercial basis.</i>						
Domestic Permits						
Single Dwellings #	Per Permit	Value/100 or minimum fee of \$2,500.00	Value/100 or minimum fee of \$2,500.00	Y		
Multi Dwelling applications (Class 1) #	Per Permit	Value/100 or minimum fee of \$3,700.00	Value/100 or minimum fee of \$3,700.00	Y		
Dwellings Additions (including Dependant Relative Units) #	Per Permit	Value/100 or minimum fee of \$1,350.00	Value/100 or minimum fee of \$1,350.00	Y		
Variation Permits / Renewals #	Per Permit	\$300.00	\$315.00	Y	\$15.00	5.00%
Signs, Aerials, Retaining Walls etc #	Per Permit	\$600.00	\$780.00	Y	\$180.00	30.00%
Sheds, Carports, Garages, Verandas, decks, etc. #	Per Permit	\$750.00	\$780.00	Y	\$30.00	4.00%
Swimming Pools and Spas #	Per Permit	\$900.00	\$1,150.00	Y	\$250.00	27.78%
Demolitions #	Per Permit	\$820.00	\$853.00	Y	\$33.00	4.02%
Minor Variation to Report & Consent decisions #	Per Request	\$99.00	\$105.00	N	\$6.00	6.06%
Industrial / Commercial Permits						
Minor works up to \$10,000 #	Per Permit	\$600.00	\$780.00	Y	\$180.00	30.00%
Minor works \$10,000 to \$30,000 #	Per Permit	\$1,300.00	\$1,350.00	Y	\$50.00	3.85%
Fit out Permits	Per Permit	\$1,300.00	\$1,350.00	Y	\$50.00	3.85%
Classes 2 - 9 (up to \$10,000) #	Per Permit	\$600.00	\$780.00	Y	\$180.00	30.00%
Classes 2 - 9 (\$10,000 - \$50,000) #	Per Permit	\$1,950.00	\$2,030.00	Y	\$80.00	4.10%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Classes 2 - 9 (above \$50,000) #	Per Permit	(Cost/2,000 + square root of cost) * 4.5 or minimum fee of \$2,100	(Cost/2,000 + square root of cost) * 4.5 or minimum fee of \$2,100	Y		
# Fees may be varied by up to 20% by either the Manager City Planning or Co-ordinator Building Services.						
Building (Miscellaneous)						
Building over easements. Building over public space (other than where the public space will be occupied for 6 months or more and the cost of the project exceeds \$5m), and other Council approvals. *	Per Request	\$310.00	\$325.00	N	\$15.00	4.84%
Building Over public space - where public land is occupied for 6 months or more and the cost of the project exceeds \$5m	Per Week Occupied	\$2 per square metre per day (minimum fee of \$200 per week & maximum fee of \$500 per week)	\$2 per square metre per day (minimum fee of \$200 per week & maximum fee of \$500 per week)	N		
Council notification of Report and Consent applications	Per Request	\$295.00	\$310.00	Y	\$15.00	5.08%
Extension of Time Request for existing Building Permit - 12 Months *	Per Request	\$190.00	\$200.00	Y	\$10.00	5.26%
Sundry Additional Inspection (In Area) *	Per Inspection	\$215.00	\$225.00	Y	\$10.00	4.65%
Building File Recall Residential	Per Permit	\$198.00	\$210.00	Y	\$12.00	6.06%
Building File Recall Industrial/Commercial	Per Permit	\$280.00	\$295.00	Y	\$15.00	5.36%
Occupancy Permit - Public Entertainment *	Per Permit	\$615.00	\$640.00	Y	\$25.00	4.07%
Occupancy Permit - Public Entertainment - 5 Year Permit *	Per Permit	\$1,260.00	\$1,310.00	Y	\$50.00	3.97%
Building Historical Searches Residential (Provision of Permit Details where there are 5 or more building permits that apply to the site)	Per Information	\$78.00	\$85.00	Y	\$7.00	8.97%
Building Historical Searches Commercial (Provision of Permit Details where there are 5 or more building permits that apply to the site)	Per Information	\$260.00	\$270.00	Y	\$10.00	3.85%
Swimming Pool or Spa Barrier Certificate of Compliance	Per Certificate	New Fee	\$250.00	Y	New Fee	New Fee
Refund Request	Per Request	Variable	Variable	Y		

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Dishonoured Cheque Fee	Flat Rate	\$35.00	\$40.00	Y	\$5.00	14.29%
* Non Statutory Fees may be varied by up to 20% by either the Manager City Planning or Co-ordinator Building Services.						
City Strategy and Integrity - City Futures						
Custom and/or Printed Maps						
Quoted prices available upon request						
Electronic Files and/or Printed Copies	Per Request	Variable	Variable	Y		
City Strategy and Integrity - City Safety and Health						
TRAFFIC ENFORCEMENT, ANIMAL CONTROL & LOCAL LAWS						
Fees relate to Council's Amenity Local Law, Domestic Animals Act and Road Rules Victoria.						
Infringement fines are set in legislation. Permit application, Annual Renewal & Registration fees are at Council's discretion and have been calculated based on cost recovery.						
For ease of use, administration fees have been rounded.						
Permit (including Application) Fees						
More than 2 dogs						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Initial Permit/ Renewal Fee	Annual	\$90.00	\$94.00	N	\$4.00	4.44%
More than 2 cats						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Initial Permit/ Renewal Fee	Annual	\$90.00	\$94.00	N	\$4.00	4.44%
More than 25 small birds						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Initial Permit/ Renewal Fee	Annual	\$90.00	\$94.00	N	\$4.00	4.44%
More than 5 large birds						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Initial Permit/ Renewal Fee	Annual	\$90.00	\$94.00	N	\$4.00	4.44%
More than 5 reptiles or rodents						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Initial Permit/ Renewal Fee	Annual	\$90.00	\$94.00	N	\$4.00	4.44%
More than 5 poultry						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Initial Permit/ Renewal Fee	Annual	\$90.00	\$94.00	N	\$4.00	4.44%
Permit (other) - i. e. any other permit triggered by the Local Law						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Initial Permit/ Renewal Fee	Annual	\$90.00	\$94.00	N	\$4.00	4.44%
Temporary Accommodation/Camping (on public or private land)						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Initial Permit/ Renewal Fee	Per Permit	\$90.00	\$94.00	N	\$4.00	4.44%
Display or sell goods or services on public land						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Permit fee for single day use	Charge	\$90.00	\$94.00	N	\$4.00	4.44%
Initial Permit/ Renewal fee for period up to 12 months	Per Permit	\$451.00	\$470.00	N	\$19.00	4.21%
Fitness Permit - Community Group / Not for profit (up to 10 sessions per week) - on public land not managed by Council's Leisure Services	6 Monthly	Not Applicable	\$0.00	Y	\$0.00	0.00%
Fitness Permit - Commercial (up to 10 sessions per week) - on public land not managed by Council's Leisure Services	6 Monthly	New Fee	\$1,602.00	Y	New Fee	New Fee
To place tables and chairs on footpath (street furniture)						
Application Fee	On Application	\$152.00	\$159.00	N	\$7.00	4.61%
Initial Permit/ Renewal Fee - Per seated person	Per Person	\$39.00	\$41.00	N	\$2.00	5.13%
Initial Permit/ Renewal Fee - Each Table	Per Table	\$31.00	\$33.00	N	\$2.00	6.45%
Roadside Trading						
Application Fee	On Application	\$152.00	\$159.00	N	\$7.00	4.61%
Permit for one day only	Per Application	\$222.00	\$231.00	N	\$9.00	4.05%
Permit for 2-7 days	Per Application	\$438.00	\$456.00	N	\$18.00	4.11%
Permit for up to one month	Per Application	\$1,228.00	\$1,278.00	N	\$50.00	4.07%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Municipal-Wide Trading Permit (including shared bicycle/scooter operators or other business models)						
Application Fee	On Application	\$595.00	\$619.00	N	\$24.00	4.03%
Permit for up to one month	Per Application	\$1,677.00	\$1,745.00	N	\$68.00	4.05%
Place a Commercial Waste Bin						
Application Fee	On Application	\$0.00	\$0.00	N	\$0.00	0.00%
Initial Permit/ Renewal Fee	Annual	\$0.00	\$0.00	N	\$0.00	0.00%
Place a clothing recycling bin on public land						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Initial Permit/ Renewal Fee - directly operated by fundraising organisation under the Fundraising Act 1998	Per Bin	\$141.00	\$147.00	N	\$6.00	4.26%
Initial Permit/ Renewal Fee - Other	Per Bin	\$591.00	\$615.00	N	\$24.00	4.06%
Place a Rubbish Skip bin on public land						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Accredited provider Permit/ Renewal Fee - including up to 20 placements per annum	Annual	\$946.00	\$984.00	Y	\$38.00	4.02%
Accredited provider - placement of additional bin over 20	Per Bin	\$25.00	\$26.00	Y	\$1.00	4.00%
Permit Fee - Single Placement	Per Bin	\$98.00	\$102.00	Y	\$4.00	4.08%
To garage a long or heavy vehicle (in a residential area)						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Permit Fee	Annual	\$218.00	\$227.00	N	\$9.00	4.13%
Fireworks on public land						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Permit Fee	Per Permit	\$90.00	\$94.00	N	\$4.00	4.44%
Fundraising						
Application Fee	On Application	Not Applicable	Not Applicable			
Permit Fee	Per Permit	\$90.00	\$94.00	N	\$4.00	4.44%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Signage						
To erect an "A" frame sign or other sign less than 600mm by 900mm in size (on Public Land)						
Application Fee	On Application	\$152.00	\$159.00	N	\$7.00	4.61%
Initial Permit/ Renewal Fee	Annual	\$87.00	\$91.00	N	\$4.00	4.60%
Erect or place a sign (up to 1800mm by 900mm in size) (on Public Land)						
Application Fee	On Application	\$152.00	\$159.00	N	\$7.00	4.61%
Initial Permit/ Renewal Fee	Annual	\$146.00	\$152.00	N	\$6.00	4.11%
Erect or place Large Sign (greater than 1800mm x 900mm) (on Public Land)						
Application Fee	On Application	\$152.00	\$159.00	N	\$7.00	4.61%
Initial Permit/ Renewal Fee	Annual	\$210.00	\$219.00	N	\$9.00	4.29%
Temporary signage in a public place						
Application Fee	On Application	\$152.00	\$159.00	N	\$7.00	4.61%
Permit Fee - up to 6 weeks	Per Permit	\$87.00	\$91.00	N	\$4.00	4.60%
Real Estate - Open for Inspection/ Auction signage (on Public Land) (per office location)						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Permit/ Renewal Fee - Single Placement	Per Permit	\$90.00	\$94.00	N	\$4.00	4.44%
Initial Permit/ Renewal Fee - Annual Permit	Annual	\$653.00	\$680.00	N	\$27.00	4.13%
Real Estate - Advertising Board specifically for a property for lease/ sale (on Public Land)						
Application Fee	On Application	\$159.00	\$166.00	N	\$7.00	4.40%
Permit Fee - up to 3 months	Per Permit	\$90.00	\$94.00	N	\$4.00	4.44%
Burning Off Permits						
Permit issued outside the bushfire management overlay area	Per Permit	\$70.00	\$73.00	N	\$3.00	4.29%
Permit issued within the bushfire management overlay area	Per Permit	No Charge	No Charge			
Works undertaken on private property						
Land management fee for works undertaken on private property (i.e. unsightly properties/fire hazard clearances or similar)	Charge	\$202.00 + Actual cost of works	\$211.00 + Actual cost of works	N	\$9.00	4.46%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Parking Permits (Domestic)						
Initial permit (up to 2 permits)	No Charge	\$0.00	\$0.00	N		
Third and subsequent permit	Per Permit	\$54.00	\$57.00	N	\$3.00	5.56%
Replacement (lost, stolen or changeover vehicle)	Per Permit	\$28.00	\$30.00	N	\$2.00	7.14%
Parking Permits (Commercial)						
Service provided by Council on behalf of private business (Sec 90D Road Safety Act) - optional service provided at request by private business	Per Permit	\$28.00	\$30.00	Y	\$2.00	7.14%
Operated by Council initial permit (up to 4 permits)(Council land)	Per Permit	\$28.00	\$30.00	Y	\$2.00	7.14%
Operated by Council (Fifth and subsequent permits)	Per Permit	\$54.00	\$57.00	Y	\$3.00	5.56%
Replacement (lost, stolen or changeover vehicle)	Per Permit	\$26.00	\$28.00	Y	\$2.00	7.69%
Private Parking Area Agreements (Sec 90D Road Safety Act)						
Application Fee	Per Permit	\$888.00	\$924.00	Y	\$36.00	4.05%
Permit/ Renewal Fee	Per Permit	\$344.00	\$358.00	Y	\$14.00	4.07%
Registration Fees						
<p><i>The fee structure for animal registration renewals reflects Government fees associated with animal registrations of \$4.16 per dog or cat and \$20 per Domestic Animal Business. Fees in this section have been rounded up or down consistent with Councils strategic approach to animal registrations within the Domestic Animal Management Plan. All Animal Registration Fees below, unless otherwise noted, apply for the 2022 Animal Registration year, which registers an animal for the period 10 April 2022 to 9 April 2023 in accordance with the Domestic Animal Act.</i></p>						
Category 1D - Dog that meets any one of the following: * Desexed; * over 10 years old; * registered and owner current member of an approved association; * kept for breeding at licensed premises; * kept for working stock. * undergone obedience training which complies with the regulations.	Annual	\$52.00	\$55.00	N	\$3.00	5.77%
Category 1DP - Pensioner Concession Rebate for Category 1D (Dog Desexed - also over 10 years old, current member of an approved association, kept for breeding at licensed premises, kept for working stock)	Annual	\$26.00	\$27.50	N	\$1.50	5.77%
Category 2DH - Dog Unsterilised and Microchipped - Only applies to current registrations and not new registrations.	Annual	\$92.00	\$96.00	N	\$4.00	4.35%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Category DLP - Pensioner Concession Rebate for Category 2DH (Dog Unsterilised and Microchipped) - Only applies to current registrations and not new registrations.	Annual	\$34.00	\$35.00	N	\$1.00	2.94%
Category 1J - Dog or Cat meets 3 categories (i.e. desexed, microchipped, obedience trained, breeder etc) (registered pre 10 April 2016)	Annual	\$36.00	\$38.00	N	\$2.00	5.56%
Category 1JP - Pensioner Concession Rebate for Dog or Cat meets 3 categories (i.e. desexed, microchipped, obedience trained, breeder etc) (registered pre 10 April 2016)	Annual	\$18.00	\$19.00	N	\$1.00	5.56%
Category 2D - Dog Unsterilised	Annual	\$204.00	\$213.00	N	\$9.00	4.41%
Category 2DP - Pensioner Concession Rebate for Dog Unsterilised	Annual	\$102.00	\$106.50	N	\$4.50	4.41%
Category 2R Declared Menacing Dog, Restricted Breed Dog, Declared Dangerous Dog (no Pensioner Concession Rebate applies)	Annual	\$344.00	\$362.00	N	\$18.00	5.23%
Category 1DF - Dog that is kept in foster care by a registered foster carer	Annual	\$8.00	\$8.00	N	\$0.00	0.00%
Cat 1C - Cat that meets any one of the following: * desexed; * over 10 years old; * current member of an approved association; * kept for breeding at licensed premises.	Annual	\$48.00	\$50.00	N	\$2.00	4.17%
Category 1CP - Pensioner Concession Rebate for Cat 1C - Cat Desexed (also over 10 years old, current member of an approved association)	Annual	\$24.00	\$25.00	N	\$1.00	4.17%
Category 2C - Cat Unsterilised (exempt under the Domestic Animal Act from requirement to be desexed)	Annual	\$204.00	\$213.00	N	\$9.00	4.41%
Category 2CP - Pensioner Concession Rebate for Cat 2C - Cat unsterilized (exempt under the Domestic Animal Act from requirement to be desexed)	Annual	\$102.00	\$106.50	N	\$4.50	4.41%
Category 1CF - Cat that is kept in foster care by a registered foster carer	Annual	\$8.00	\$8.00	N	\$0.00	0.00%
Registration incentive (dog) - first year of registration is free with evidence that the dog is purchased from a registered animal shelter (ie. Vic Animal Aid, RSPCA, Lost Dogs Home) - within 30 days of purchase.	First Registration Per Animal	\$0.00	\$0.00	N	\$0.00	0.00%
Registration incentive (cat) - first year of registration is free with evidence that the cat is purchased from a registered animal shelter (ie. Vic Animal Aid, RSPCA, Lost Dogs Home) - within 30 days of purchase.	First Registration Per Animal	\$0.00	\$0.00	N	\$0.00	0.00%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Unsterilised Puppy registration - discounted initial registration at the desexed registration rate for unsterilised puppies under 6 months of age.	First Registration Per Animal	\$52.00	\$55.00	N	\$3.00	5.77%
Accessing of Pet register information	Per Entry Inspected	\$12.00	\$13.00	N	\$1.00	8.33%
Desexing refunds will only be provided for dogs desexed prior to 30th June and were registered as an 'Unsterilised Puppy' in the previous registration year (a copy of the desexing certificate must be supplied).			Refund amount is the difference between the full fee and the discounted fee.			
Refund of Animal Registration: Eligible if animal dies within 1 month of new registration, or 1 month from 10 April for registration renewals.		Refund of the applicable registration fee	Refund of the applicable registration fee			
50% pro-rata of Animal Registration fees apply on 10 October. (Does not apply for animals registered at the Pound (upon release after being impounded)).		50% of the applicable registration fee	50% of the applicable registration fee			
Domestic Animal Business Registration						
Animal Business Registration	Annual	\$276.00	\$288.00	N	\$12.00	4.35%
Foster Carer Registration						
Foster Carer Registration	Annual	\$57.00	\$60.00	N	\$3.00	5.26%
Pound Release Fees						
Release of domestic dog from pound (reclaim within 8 days) - unregistered	Per Animal	\$308.00	\$321.00	N	\$13.00	4.22%
Release of domestic dog from pound (reclaim within 8 days) - registered	Per Animal	\$250.00	\$250.00	N	\$0.00	0.00%
Release of domestic cat from pound (reclaimed within 8 days) - unregistered	Per Animal	\$163.00	\$170.00	N	\$7.00	4.29%
Release of domestic cat from pound (reclaimed within 8 days) - registered	Per Animal	\$122.00	\$122.00	N	\$0.00	0.00%
Per day sustenance fee (if held beyond the 8 days impounding fee period)	Per Animal Per Day	\$37.00	\$39.00	N	\$2.00	5.41%
Livestock						
Impounding fees for large animal - horse, cow or similar	Per Animal	\$389.00	\$405.00	N	\$16.00	4.11%
Impounding fees for sheep, goat, pig or similar sized animal	Per Animal	\$260.00	\$271.00	N	\$11.00	4.23%
Posting formal notice	Per Notice	\$23.00	\$24.00	Y	\$1.00	4.35%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Advertisement in newspaper (animal to be sold at auction after statutory 14 day impound period)	Per Advert	\$327.00	\$341.00	Y	\$14.00	4.28%
Offences under the Amenity Local Laws						
<i>Fines and penalties applied under legislation are not reported in this document.</i>						
Release of Impounded goods						
Large Sign (greater than 1800mm x 900mm) i.e. real estate board	Per Sign	\$271.00	\$282.00	N	\$11.00	4.06%
Medium sign (greater than 900mm or 600mm or less than 1800mm x 900mm) i.e. A-frame sign	Per Sign	\$182.00	\$190.00	N	\$8.00	4.40%
Small sign (less than 900mm in height or 600mm in width) i.e. pointer board	Per Sign	\$82.00	\$86.00	N	\$4.00	4.88%
Shopping trolley	Per Trolley	\$130.00	\$136.00	N	\$6.00	4.62%
Skip bin / Bulk waste container / Shipping container / Clothing recycling bin	Per Item	\$664.00	\$691.00	N	\$27.00	4.07%
Other Items not mentioned above	Per Item	\$199.00	\$207.00	Y	\$8.00	4.02%
Impounded Vehicle Release						
Impounded Vehicle Administration fee	Per Vehicle	\$304.00	\$317.00	N	\$13.00	4.28%
Towing fee for Car	Per Vehicle	\$248.00	\$330.00	N	\$82.00	33.06%
Difficult recovery of vehicle	Per Vehicle	New Fee	\$204.00 + the actual cost	N	New Fee	New Fee
Towing fee for Oversized Vehicle (incl Truck, Bus, large trailer, etc)	Per Vehicle	\$608.00	\$204.00 + the actual cost	N	\$0.00	0.00%
Vehicle storage fee day 28 onwards	Per Vehicle	New Fee	Actual costs	N	New Fee	New Fee
Archived records retrieval fee	Per Request	\$31.00	\$33.00	N	\$2.00	6.45%
HEALTH SERVICES						
Public Health & Wellbeing Act Registration Fee						
Skin Penetrators / Beauty Therapies - single operation	Per Annum	\$172.00	\$179.00	N	\$7.00	4.07%
Hairdressers / Skin Penetrators / Beauty Therapies - multiple operation	Per Annum	\$233.00	\$243.00	N	\$10.00	4.29%
One-off registration for Hairdressing business/ premise (unchanged proprietor) - single operation	One-off registration	\$281.00	\$293.00	N	\$12.00	4.27%
Aquatic Facilities Category 1 (high usage e.g. Leisure Works/Learn to Swim programmes)	Per Annum	\$315.00	\$330.00	N	\$15.00	4.76%
Aquatic Facilities Category 1 (low usage)	Per Annum	\$215.00	\$225.00	N	\$10.00	4.65%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Health Act Accommodation Registration Fees						
Up to 20 residents	Per Annum	\$386.00	\$402.00	N	\$16.00	4.15%
21-40 residents	Per Annum	\$596.00	\$620.00	N	\$24.00	4.03%
More than 40 residents	Per Annum	\$900.00	\$936.00	N	\$36.00	4.00%
Food Act Registration Fees -Includes Food Act Legislative amendments. Registration Fees include registration and first follow up inspection.						
Class 1A Hospitals	Per Annum	\$658.00	\$685.00	N	\$27.00	4.10%
Class 1A Additional Inspection Fee	Per Inspection	\$232.00	\$242.00	N	\$10.00	4.31%
Class 1B Aged Care Facilities, Child Care Centres, Meals on Wheels	Per Annum	\$505.00	\$526.00	N	\$21.00	4.16%
Class 1B Additional Inspection Fee	Per Inspection	\$154.00	\$161.00	N	\$7.00	4.55%
Class 2A Large Supermarkets - 3 plus departments	Per Annum	\$2,138.00	\$2,224.00	N	\$86.00	4.02%
Class 2A Additional Inspection Fee	Per Inspection	\$309.00	\$322.00	N	\$13.00	4.21%
Class 2B Minimarts, Bakery, Food Manufacturer small, Restaurant, Take Away Food Premises, Caterers, mobile and temporary premises. (50% discount for mobile food vans and temporary premises linked to a fixed premises)	Per Annum	\$658.00	\$685.00	N	\$27.00	4.10%
Class 2B Additional Inspection Fee	Per Inspection	\$234.00	\$244.00	N	\$10.00	4.27%
Class 2CG Class 2 Community Group registration	Per Annum	\$166.00	\$173.00	N	\$7.00	4.22%
Class 2CG Class 2 Community Group registration - single event registration	Per Application	\$92.00	\$96.00	N	\$4.00	4.35%
Class 2 Commercial business - single event registration	Per Application	\$154.00	\$161.00	N	\$7.00	4.55%
Class 2 Food vending machines	Per Vending Machine	\$89.00	\$93.00	N	\$4.00	4.49%
Class 2HB Home Businesses	Per Annum	\$470.00	\$489.00	N	\$19.00	4.04%
Class 2HB Additional Inspection Fee	Per Inspection	\$139.00	\$145.00	N	\$6.00	4.32%
Class 2ES Supermarkets - 3 plus departments. That hold non standard FSP	Per Annum	\$2,250.00	\$2,340.00	N	\$90.00	4.00%
Class 2ES Additional Inspection Fee	Per Inspection	\$309.00	\$322.00	N	\$13.00	4.21%
Class 2E Premises that hold non standard FSP's and are subject to independent audit	Per Annum	\$535.00	\$557.00	N	\$22.00	4.11%
Class 2E Additional Inspection Fee	Per Inspection	\$233.00	\$243.00	N	\$10.00	4.29%
Class 3S Large Supermarkets that sell potentially hazardous pre-packed foods. e.g. ALDI	Per Annum	\$1,687.00	\$1,755.00	N	\$68.00	4.03%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Class 3S Additional Inspection Fee	Per Inspection	\$222.00	\$231.00	N	\$9.00	4.05%
Class 3 Accommodation Meals, Health Food Premises, Bar, Kiosks, Fruit and Vegetable Premises, Confectionary Packaging, Food Vehicles, Pre Packaged Food Premises (High Risk), Full Year Sporting Clubs, Mobile and Temporary Premises, Distributor, Importer, Winery, Warehouse. (50% discount for mobile food vans and temporary premises linked to a fixed premises located in the municipality of Knox)	Per Annum	\$370.00	\$385.00	N	\$15.00	4.05%
Class 3 Additional Inspection Fee	Per Inspection	\$139.00	\$145.00	N	\$6.00	4.32%
Class 3CG Class 3 Community Group - single event registration	Per Application	\$92.00	\$96.00	N	\$4.00	4.35%
Class 3CG Class 3 Community Group events - annual registration	Per Annum	\$166.00	\$173.00	N	\$7.00	4.22%
Class 3 Commercial business - single event registration	Per Application	\$154.00	\$161.00	N	\$7.00	4.55%
Class 3 Food vending machines	Per Vending Machine	\$89.00	\$93.00	N	\$4.00	4.49%
Class 3 Club - Seasonal Sporting Club	Per Annum	\$187.00	\$195.00	N	\$8.00	4.28%
Class 3 Club Additional Inspection Fee	Per Inspection	\$139.00	\$145.00	N	\$6.00	4.32%
Late Payment Fee for Food Registration Renewals	Per Annum	25% of Registration fee	25% of Registration fee	N		
Other Fees						
Transfer of Health or Food Act registrations	Per Request	50% of Current Year registration fees	50% of Current Year registration fees	N		
Property inquiry/ inspection of business on request (10 Working Day Turnaround)	Per Request	\$253.00	\$264.00	Y	\$11.00	4.35%
Property inquiry/ inspection of business on request (4 Working Day turnaround)	Per Request	\$349.00	\$363.00	Y	\$14.00	4.01%
Second and subsequent property inquiry/ inspection of business on request	Per Request	\$115.00	\$120.00	Y	\$5.00	4.35%
Pro Rata Refund of Registration Fees	Per Request	\$49.00	\$51.00	Y	\$2.00	4.08%
Establishment Fee - Food Act Premises	Per Request	\$351.00	\$366.00	Y	\$15.00	4.27%
Establishment Fee - Businesses Registrable under Public Health and Wellbeing Act	Per Request	\$161.00	\$168.00	Y	\$7.00	4.35%
Establishment Fee - Food Act Home Based Businesses and Mobile businesses	Per Request	\$161.00	\$168.00	Y	\$7.00	4.35%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Septic Tanks permit to install	Per Request	\$530.00	\$552.00	N	\$22.00	4.15%
Food laboratory sampling of second sample (failed)	Per Sample	Actual costs + \$182 reinspection fee	Actual costs + \$190 reinspection fee	N	\$8.00	4.40%
Archived records retrieval fee	Per Request	\$32.00	\$34.00	N	\$2.00	6.25%
Vaccines Provided at Public Sessions						
Boostrix (Adult Diphtheria, Tetanus & Pertussis)	Per Injection	\$55.00	\$58.00	Y	\$3.00	5.45%
Chicken Pox	Per Injection	\$77.00	\$81.00	Y	\$4.00	5.19%
Flu - Quad Valent	Per Injection	\$29.00	\$31.00	Y	\$2.00	6.90%
Hepatitis A (Adult)	Per Injection	\$65.00	\$68.00	Y	\$3.00	4.62%
Hepatitis B (Adult)	Per Injection	\$39.00	\$41.00	Y	\$2.00	5.13%
Twinrix (Hepatitis A & B) Adult	Per Injection	\$108.00	\$113.00	Y	\$5.00	4.63%
Nimerix (Meningococcal ACWY)	Per Injection	\$89.00	\$93.00	Y	\$4.00	4.49%
Administration of Unsubsidised Vaccine Supplied by Government Health Departments	Per Injection	\$20.00	\$21.00	Y	\$1.00	5.00%
MMR	Per Injection	\$61.00	\$64.00	Y	\$3.00	4.92%
BEXSERO (Meningococcal B)	Per Injection	\$135.00	\$141.00	Y	\$6.00	4.44%
Service Provided at Clients Business						
Corporate Businesses Service - Two Nurses minimum charge	Per First Hour for 2 Nurses	\$395.00	\$411.00	Y	\$16.00	4.05%
Corporate Businesses Service - Additional Hours	Per Nurse Per Hour	\$146.00	\$152.00	Y	\$6.00	4.11%
Boostrix (Adult Diphtheria, Tetanus & Pertussis)	Per Injection	\$55.00	\$58.00	Y	\$3.00	5.45%
Hepatitis A (Adult)	Per Injection	\$65.00	\$68.00	Y	\$3.00	4.62%
Hepatitis B (Adult)	Per Injection	\$39.00	\$41.00	Y	\$2.00	5.13%
Twinrix (Hepatitis A & B) Adult	Per Injection	\$108.00	\$113.00	Y	\$5.00	4.63%
Flu - Quad Valent	Per Injection	\$29.00	\$31.00	Y	\$2.00	6.90%
MMR	Per Injection	\$61.00	\$64.00	Y	\$3.00	4.92%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
City Strategy and Integrity - Governance						
OFFICE ACCOMMODATION						
<i>The Civic Centre meeting rooms are available for business and community functions at a competitive fee. The fee includes hall keeper and building costs to ensure cost recovery is achieved. Discounts and concessions apply under the policy for community and charitable organisations. Amounts have been rounded up to the nearest dollar as a practical fee for quoting and administering room bookings.</i>						
Non Profit / Charitable						
<u>Meeting Rooms 1 or 2</u>						
Monday to Friday 8.00am to 5.00pm	Per Hour	\$67.00	\$70.00	Y	\$3.00	4.48%
Monday to Friday After 5.00pm for a minimum 3 Hours	Per Hour	\$112.00	\$117.00	Y	\$5.00	4.46%
Saturday or Sunday for a minimum 3 Hours	Per Hour	\$146.00	\$152.00	Y	\$6.00	4.11%
Commercial						
<u>Meeting Rooms 1 or 2</u>						
Monday to Friday 8.00am to 5.00pm	Per Day	\$692.00	\$720.00	Y	\$28.00	4.05%
- Half Day Rate - 3 Hours or Less	Half Day	\$351.00	\$366.00	Y	\$15.00	4.27%
Monday to Friday After 5.00pm	Per Day	\$1,229.00	\$1,279.00	Y	\$50.00	4.07%
- Half Day Rate - 3 Hours or Less	Half Day	\$615.00	\$640.00	Y	\$25.00	4.07%
Saturday or Sunday	Per Day	\$1,638.00	\$1,704.00	Y	\$66.00	4.03%
- Half Day Rate - 3 Hours or Less	Half Day	\$824.00	\$857.00	Y	\$33.00	4.00%
Non Profit / Charitable						
<u>Meeting Rooms 3 or 4</u>						
Monday to Friday 8.00am to 5.00pm	Per Hour	\$97.00	\$101.00	Y	\$4.00	4.12%
Monday to Friday After 5.00pm for a minimum 3 Hours	Per Hour	\$146.00	\$152.00	Y	\$6.00	4.11%
Saturday or Sunday for a minimum 3 Hours	Per Hour	\$199.00	\$207.00	Y	\$8.00	4.02%
Commercial						
<u>Meeting Rooms 3 or 4</u>						
Monday to Friday 8.00am to 5.00pm	Per Day	\$1,088.00	\$1,132.00	Y	\$44.00	4.04%
- Half Day Rate - 3 Hours or Less	Half Day	\$548.00	\$570.00	Y	\$22.00	4.01%
Monday to Friday After 5.00pm	Per Day	\$1,638.00	\$1,704.00	Y	\$66.00	4.03%
- Half Day Rate - 3 Hours or Less	Half Day	\$819.00	\$852.00	Y	\$33.00	4.03%

Description of Fees and Charges						
	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Saturday or Sunday	Per Day	\$2,171.00	\$2,258.00	Y	\$87.00	4.01%
- Half Day Rate - 3 Hours or Less	Half Day	\$1,089.00	\$1,133.00	Y	\$44.00	4.04%
Non Profit / Charitable						
<u>Meeting Rooms - Full Function Area</u>						
Monday to Friday 8.00am to 5.00pm	Per Hour	\$194.00	\$202.00	Y	\$8.00	4.12%
Monday to Friday After 5.00pm for a minimum 3 Hours	Per Hour	\$286.00	\$298.00	Y	\$12.00	4.20%
Saturday or Sunday for a minimum 3 Hours	Per Hour	\$342.00	\$356.00	Y	\$14.00	4.09%
Commercial						
<u>Meeting Rooms – Full Function Area</u>						
Monday to Friday 8.00am to 5.00pm	Per Day	\$2,170.00	\$2,257.00	Y	\$87.00	4.01%
- Half Day Rate - 3 Hours or Less	Half Day	\$1,088.00	\$1,132.00	Y	\$44.00	4.04%
Monday to Friday After 5.00pm	Per Day	\$3,288.00	\$3,420.00	Y	\$132.00	4.01%
- Half Day Rate - 3 Hours or Less	Half Day	\$1,644.00	\$1,710.00	Y	\$66.00	4.01%
Saturday or Sunday	Per Day	\$3,821.00	\$3,974.00	Y	\$153.00	4.00%
- Half Day Rate - 3 Hours or Less	Half Day	\$1,911.00	\$1,988.00	Y	\$77.00	4.03%
FREEDOM OF INFORMATION (FOI)						
<i>The Freedom of Information Act 1982 sets an application fee at two fee units under the Monetary Units Act 2004. For detailed and complex requests additional charges can be made based on a fee for service basis.</i>						
F. O. I. Requests - Complex Requests	Per Application Per Request	Charge based on Service	Charge based on Service	N		
City Strategy and Integrity - Strategic Procurement and Property						
PROPERTY RENTALS						
<i>This is a nominal fee paid annually by community groups subject to a licence agreement for the use of the facility. Occupancy arrangements are undertaken in accordance with the 'Leasing and Licensing' Policy.</i>						
Annual Licence Fee	Per Annum	\$220.00	\$229.00	Y	\$9.00	4.09%
Annual Licence Fee - Scout Groups	Per Annum	\$10.00	\$10.00	Y	\$0.00	0.00%
Essential Safety Measures (for commercial properties)	Per Annum	\$392.00	\$408.00	Y	\$16.00	4.08%

Knox City Council

2022-23 Fees & Charges



Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Connected Communities - Family and Children's Services						
KINDERGARTEN SERVICES						
Kindergarten Fee (for Calendar Year 2022)	Per Child	\$1,640.00	\$1,752.00	N	\$112.00	6.83%
Kindergarten Fee (for Calendar Year 2023)	Per Child	\$1,752.00	\$1,782.00	N	\$30.00	1.71%
Kindergarten Fee Sibling 10% discount (for Calendar Year 2022)	Per Child	\$164.00	\$175.20	N	\$11.20	6.83%
Kindergarten Fee Sibling 10% discount (for Calendar Year 2023)	Per Child	\$175.20	\$178.20	N	\$3.00	1.71%
Kindergarten Fee 3YO (for Calendar Year 2022)	Per Child	\$584.00	\$584.00	N	\$0.00	0.00%
Kindergarten Fee 3YO (for Calendar Year 2023)	Per Child	\$584.00	\$594.00	N	\$10.00	1.71%
CHILD CARE						
Long Day Care						
Per Day (all centres)	Per Day	\$151.45	\$157.50	N	\$6.05	3.99%
Occasional Care	4 Hourly	\$70.00	\$70.00	N	\$0.00	0.00%
THREE YEAR OLD ACTIVITY PROGRAM						
Activity Program Fee	Per 10 Weeks	\$432.50	\$450.00	Y	\$17.50	4.05%
NETBALL CENTRE OCCASIONAL CARE						
	Per Child Per Game	\$0.00	\$0.00	N	\$0.00	0.00%
INTEGRATED EARLY YEARS OPERATIONS						
License / Contribution Fee for Early Years users, using Council owned facilities	Per Annum	\$0.00	\$500.00	N	\$500.00	0.00%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Connected Communities - Community Access and Support						
HOME & COMMUNITY CARE SERVICES						
Commonwealth Home Support Programme (CHSP) client fees are based on Community Health Income Ranges/Centrelink Income Test for pensioners. Clients are not disadvantaged by inability to pay, fee waiving is approved as assessed as appropriate by Service Provider Coordinator. The income ranges per annum, effective July 2019 are as follows: Individual Low fee < \$39,089 Medium fee \$39,089 - \$86,208 High fee > \$86,208 Couple Low fee < \$59,802 Medium fee \$59,802 - \$115,245 High fee > \$115,245 *Family (1 Child) Low fee < \$66,009 Medium fee \$66,009 - \$118,546 High fee > \$118,546 *plus \$6,206 per additional child						
HOME MAINTENANCE/MODIFICATIONS						
Clients pay for the cost of materials plus the hourly rate.						
Low:						
S - Single (Income Range less than \$39,089 pa) C - Couple (Income Range less than \$59,802 pa) F - Family (1 Child) (Income Range less than \$66,009 pa) (plus \$6,206 additional child per annum)	Per Hour	\$17.00	\$17.60	N	\$0.60	3.53%
Medium:						
S - Single (Income range \$39,089 - \$86,208 pa) C - Couple (Income range \$59,802 - \$115,245 pa) F - Family (Income range \$66,009 - \$118,546 pa) (plus \$6,206 additional child per annum)	Per Hour	\$21.70	\$22.60	N	\$0.90	4.15%
High:						
S - Single (Income range more than \$86,208 pa) C - Couple (Income range more than \$115,245 pa) F - Family (Income range more than \$118,546 pa) (plus \$6,206 additional child per annum)	Per Hour	\$66.00	\$68.50	N	\$2.50	3.79%
Undisclosed income or compensation	Per Hour (& as per receipt for materials)	\$100.00	\$104.00	N	\$4.00	4.00%
Service Cancellation - less than 24 hours notice prior to service provision	Per Booking	100% of service booking	100% of service booking	N		

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
FOOD SERVICES						
Centre based & home delivered meals						
Three (3) Course Meal Vulnerable Person as assessed by Short Term Support Team (STST)	Per Meal	\$5.00	\$5.00	N	\$0.00	0.00%
Three (3) Course Meal Low Income Medium Income	Per Meal	\$10.80	\$11.20	N	\$0.40	3.70%
Three (3) Course Meal High Income	Per Meal	\$19.00	\$19.00	N	\$0.00	0.00%
Two (2) Course Meal Vulnerable Person as assessed by Short Term Support Team (STST)	Per Meal	\$4.00	\$4.00	N	\$0.00	0.00%
Two (2) Course Meal (Entrée and Main, or Main and Dessert) Low Income Medium Income	Per Meal	\$8.50	\$8.80	N	\$0.30	3.53%
Two (2) Course Meal Entree and Main, or Main and Dessert) High Income	Per Meal	\$14.60	\$15.00	N	\$0.40	2.74%
Service Cancellation - less than 24 hours notice prior to service provision	Per Booking	100% of service booking	100% of service booking	N		
ALLIED HEALTH - OCCUPATIONAL THERAPY						
Low Income	Per Consultation	\$12.00	\$12.50	N	\$0.50	4.17%
Medium Income	Per Consultation	\$18.00	\$18.70	N	\$0.70	3.89%
High Income	Per Hour	\$119.00	\$123.00	N	\$4.00	3.36%
COMMUNITY TRANSPORT						
Regular bus route passenger	Return Trip	\$6.00	\$6.00	N	\$0.00	0.00%
Regular bus route passenger	One Way Trip	\$3.00	\$3.00	N	\$0.00	0.00%
Community Outing	Per Day or Part Day	\$8.70	\$9.00	N	\$0.30	3.45%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Outing Service Cancellation - less than 24 hours notice prior to service provision	Per Booking	100% of service booking	100% of service booking	N		
Casual Group Usage						
In core (business hours) per use - maximum 8 hours	Per Use	\$130.00	\$135.00	Y	\$5.00	3.85%
Out of core per hour drive time	Per Hour	\$71.00	\$74.00	Y	\$3.00	4.23%
Out of core booking fee	Per Booking	\$71.00	\$74.00	Y	\$3.00	4.23%
Emergency Services Groups - Training Courses max. of 8 hours	Per Use	\$135.00	\$141.00	Y	\$6.00	4.44%
SENIOR'S EVENTS						
Events / Workshops - Seniors Festival Events etc	Per Event	\$7.00	\$7.00	N	\$0.00	0.00%
Connected Communities - Active and Creative Communities						
RECREATIONAL RESERVES						
<i>Recreation and Sporting Grounds / Tennis and Netball Courts / Turf Wickets / Parks and Reserves</i>						
Tennis Courts						
Court Fees	Per Court Per Annum	\$130.00	\$136.00	Y	\$6.00	4.62%
Tennis Pavilions						
Batterham Park	Per Annum	\$1,013.00	\$1,054.00	Y	\$41.00	4.05%
Reta Matthews Reserve (Boronia)	Per Annum	\$975.00	\$1,014.00	Y	\$39.00	4.00%
Eildon Park	Per Annum	\$1,078.00	\$1,122.00	Y	\$44.00	4.08%
Glenfern Park (Ferntree Gully)	Per Annum	\$959.00	\$998.00	Y	\$39.00	4.07%
Guy Turner Reserve (Guy Turner)	Per Annum	\$686.00	\$714.00	Y	\$28.00	4.08%
Coleman Road Reserve (Knox City)	Per Annum	\$1,991.00	\$2,071.00	Y	\$80.00	4.02%
Knox Gardens Reserve (Knox Gardens)	Per Annum	\$1,311.00	\$1,364.00	Y	\$53.00	4.04%
Carrington Park (Knoxfield)	Per Annum	\$799.00	\$831.00	Y	\$32.00	4.01%
Miller Park	Per Annum	\$1,013.00	\$1,054.00	Y	\$41.00	4.05%
Seebeck Reserve (Rowville)	Per Annum	\$1,018.00	\$1,059.00	Y	\$41.00	4.03%
Exner Reserve (Scoresby)	Per Annum	\$1,169.00	\$1,216.00	Y	\$47.00	4.02%
Templeton Reserve (Templeton)	Per Annum	\$1,682.00	\$1,750.00	Y	\$68.00	4.04%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Wantirna Reserve (Wantirna)	Per Annum	\$1,063.00	\$1,106.00	Y	\$43.00	4.05%
Windermere Reserve	Per Annum	\$1,092.00	\$1,136.00	Y	\$44.00	4.03%
Cricket						
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$89.00	\$93.00	Y	\$4.00	4.49%
Senior Teams	Per Team Per Season	\$568.00	\$591.00	Y	\$23.00	4.05%
Winter Senior Teams	Per Team Per Season	\$379.00	\$395.00	Y	\$16.00	4.22%
Football						
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$350.00	\$364.00	Y	\$14.00	4.00%
Senior Teams (includes U 19 and Reserves)	Per Team Per Season	\$2,520.00	\$2,621.00	Y	\$101.00	4.01%
Soccer						
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$222.00	\$231.00	Y	\$9.00	4.05%
Senior Teams	Per Team Per Season	\$1,522.00	\$1,583.00	Y	\$61.00	4.01%
Baseball						
Junior / Vets / Women's / All Abilities Teams	Per Team Per Season	\$60.00	\$63.00	Y	\$3.00	5.00%
Senior Teams	Per Team Per Season	\$434.00	\$452.00	Y	\$18.00	4.15%
Netball / Court						
Training	Per Court Per Annum	\$92.00	\$96.00	Y	\$4.00	4.35%
Facility Lease and License Agreements						
Knox Obedience Dog Club	Per Annum	\$2,343.00	\$2,437.00	Y	\$94.00	4.01%
Knox BMX Club	Per Annum	\$732.00	\$762.00	Y	\$30.00	4.10%
Fitness Permit - Community Group / Not for profit (up to 10 sessions per week)	6 months	\$0.00	\$0.00	Y	\$0.00	0.00%
Fitness Permit - Commercial (up to 10 sessions per week)	6 months	\$ 1,540.00	\$1,602.00	Y	\$62.00	4.03%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Eastern Football Netball League - use of Tormore Reserve for the Senior Football Finals series	Per Annum	\$ 3,564.00	\$3,564.00	Y	\$0.00	0.00%
Eastern Football Netball League - use of Marie Wallace Bayswater Oval for the Senior Football Finals series	Per Annum	\$ 3,564.00	\$3,564.00	Y	\$0.00	0.00%
Preparation of Turf Wickets						
Tormore Reserve (1 oval)	Per Season	\$9,029.00	\$9,391.00	Y	\$362.00	4.01%
Marie Wallace - Bayswater Oval & Bayswater Park (2 ovals)	Per Season	\$12,035.00	\$12,517.00	Y	\$482.00	4.00%
Reserves / Ovals	Per Point Per Oval Per Season	\$236.00	\$246.00	Y	\$10.00	4.24%
<i>Charges are seasonal and are based on Council's rating of 1 to 18 points per oval, at a fixed rate per point.</i>						
Casual Users - Sporting Reserves						
Knox Schools and School Sports Associations	No Charge	\$0.00	\$0.00	Y	\$0.00	0.00%
Knox Community / Non Profit Usage	No Charge	\$0.00	\$0.00	Y	\$0.00	0.00%
Non Knox Schools / Non Knox Community Usage	Per Day	\$103.00	\$108.00	Y	\$5.00	4.85%
Commercial Usage (Corporate and Business Activities / Purposes)	Per Day	\$406.00	\$423.00	Y	\$17.00	4.19%
Pavilions – Rental						
Batterham Reserve No. 1	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Batterham Reserve No. 2	Per annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Bayswater Oval	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Bayswater Park	Per Annum	\$602.00	\$1,250.00	Y	\$648.00	107.64%
Benedikt Park	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Carrington Park	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Chandler Park	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Colchester Park	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Dobson Park	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Egan Lee Reserve	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Eildon Park	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Exner Reserve (Scoresby)	Per annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Fairpark Reserve	Per Annum	\$602.00	\$1,250.00	Y	\$648.00	107.64%
Gilbert Park	Per Annum	\$602.00	\$1,250.00	Y	\$648.00	107.64%
Guy Turner	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
HV Jones Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Kings Park Athletics	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Kings Park No. 1	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Kings Park B / Ball No. 1	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Knox Gardens Reserve No. 1	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Knox Gardens Reserve No. 2	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Knox Park Soccer	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Lakesfield Reserve	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Lewis Park	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Liberty Avenue Reserve	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Miller Park	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Milpera Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Park Ridge Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Pickett Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Rowville Recreation Reserve No. 1	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Rowville Recreation Reserve No. 2	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Sasses Avenue Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Schultz Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Stud Park	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Talaskia Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Templeton Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Tormore Reserve	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Walker Wantirna South Reserve	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%
Wally Tew Reserve No. 1 (Ferntree Gully)	Per Annum	\$1,201.00	\$1,250.00	Y	\$49.00	4.08%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Wally Tew Reserve No. 2	Per Annum	New Fee	\$627.00	Y	New Fee	New Fee
Wantirna Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Windermere Reserve	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
Netball Pavilions						
HV Jones Reserve Netball Pavilion	Per Annum	\$171.00	\$178.00	Y	\$7.00	4.09%
Walker Reserve Netball Pavilion	Per Annum	\$602.00	\$627.00	Y	\$25.00	4.15%
FESTIVALS & EVENTS						
<i>All Council run events</i>						
Stall Holders (Commercial and Other)						
Makers Market Site	Per Day	\$84.00	\$88.00	Y	\$4.00	4.76%
Commercial Food - Large	Per Day	\$454.00	\$473.00	Y	\$19.00	4.19%
Commercial Food - Medium	Per Day	\$341.00	\$355.00	Y	\$14.00	4.11%
Commercial Food - Small	Per Day	\$234.00	\$244.00	Y	\$10.00	4.27%
Market Site - Large	Per Day	\$301.00	\$314.00	Y	\$13.00	4.32%
Market Site - Medium	Per Day	\$226.00	\$236.00	Y	\$10.00	4.42%
Market Site - Small	Per Day	\$152.00	\$159.00	Y	\$7.00	4.61%
Additional - Chairs	Per Item Per Day	\$6.00	\$7.00	Y	\$1.00	16.67%
- Tables	Per Item Per Day	\$25.00	\$26.00	Y	\$1.00	4.00%
- Marquees (3x3)	Per Item Per Day	\$246.00	\$256.00	Y	\$10.00	4.07%
- Marquees (6x3)	Per Item Per Day	\$657.00	\$684.00	Y	\$27.00	4.11%
Electricity - 10 amps	Per Site Per Day	\$22.00	\$23.00	Y	\$1.00	4.55%
- 15 amps	Per Site Per Day	\$34.00	\$36.00	Y	\$2.00	5.88%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
- 30 amps	Per Site Per Day	\$56.00	\$59.00	Y	\$3.00	5.36%
Weights (marquee)	Per Site Per Day	\$11.00	\$12.00	Y	\$1.00	9.09%
Stall Holders (Community)						
Community Food Vendor Package - Small 3x3m (includes marquee 1x table, 2x chairs)	Per Day	\$0.00	\$0.00	Y	\$0.00	0.00%
Community Food Vendor Package - Medium 3x6m (includes marquee 1x table, 2x chairs)	Per Day	\$208.00	\$217.00	Y	\$9.00	4.33%
Community Food Vendor Package - Large 3x9m (includes marquee 1x table, 2x chairs)	Per Day	\$301.00	\$314.00	Y	\$13.00	4.32%
Market Site Package - Small 3x3m (includes marquee 1x table, 2x chairs)	Per Day	\$0.00	\$0.00	Y	\$0.00	0.00%
Market Site Package - Medium 3x6m (includes marquee 1x table, 2x chairs)	Per Day	\$136.00	\$142.00	Y	\$6.00	4.41%
Market Site Package - Large 3x9m (includes marquee 1x table, 2x chairs)	Per Day	\$201.00	\$210.00	Y	\$9.00	4.48%
Community Stallholder Public Liability Insurance Cover	Per Day	New Fee	\$35.00	Y	New Fee	New Fee
Commercial Filming						
Filming Permit - Commercial/High Impact	Per Permit	New Fee	\$250.00	Y	New Fee	New Fee
FERNTREE GULLY COMMUNITY ARTS CENTRE						
Regular Hire Groups (minimum 2 hire bookings per term)	Per Hour	\$36.00	\$38.00	Y	\$2.00	5.56%
Casual Hire / Room	Per Hour	\$42.00	\$44.00	Y	\$2.00	4.76%
Saturday Night Function	Per 6 Hours	\$752.00	\$783.00	Y	\$31.00	4.12%
Saturday Night Function	Per Hour	\$160.00	\$167.00	Y	\$7.00	4.38%
Clean Up Fee	Per Hour or Part Thereof	\$202.00	\$211.00	Y	\$9.00	4.46%
Delay Exit Fee	Per Hour or Part Thereof	\$202.00	\$211.00	Y	\$9.00	4.46%
<i>Bonds (refundable) - Refer to the end of the Community Services Facilities section.</i>						

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Activities						
<i>Ferntree Gully Community Arts Centre offers a range of community arts classes.</i>						
Pottery Classes Fees - Adult	Per 3 Hour Class	\$25.00	\$26.00	Y	\$1.00	4.00%
Arts/Cultural Class Fees - Adult	Per 2 Hour Class	\$20.00	\$21.00	Y	\$1.00	5.00%
Art Equipment Sales (Clay Blocks - Students only)	Per 10 Kg block	\$13.00	\$14.00	Y	\$1.00	7.69%
Pottery Firing Fees (Students Only)	Per Firing	\$5.00	\$6.00	Y	\$1.00	20.00%
Pottery Firing Fees (Non-Students)	Per Firing	New Fee	\$9.00	Y	New Fee	New Fee
Pottery Classes Fees - Children	Per 1.5 Hour Class	\$17.00	\$18.00	Y	\$1.00	5.88%
Arts/Cultural Class Fees - Children	Per 1.5 Hour Class	\$17.00	\$18.00	Y	\$1.00	5.88%
PLACEMAKERS						
Regular Hire Groups	Per Hour	New Fee	\$38.00	Y	New Fee	New Fee
Casual Hire / Room	Per Hour	New Fee	\$44.00	Y	New Fee	New Fee
ROWVILLE COMMUNITY CENTRE						
Hire Type						
Multi - purpose Hall - Function/ Show/Concert/Seminar	Per Hour	\$141.00	\$147.00	Y	\$6.00	4.26%
Multi - purpose Hall - Function/ Show/Concert/Seminar - 6 Hours	Per 6 Hours	\$688.00	\$716.00	Y	\$28.00	4.07%
Multi - purpose Hall* - Sports/Community rate	Per Hour	\$42.00	\$44.00	Y	\$2.00	4.76%
Multi - purpose Hall - Activity	Per Hour	\$52.00	\$55.00	Y	\$3.00	5.77%
Meetings / Regular Hire MR 1 and 2 (One Room)	Per Hour	\$32.00	\$32.00	Y	\$0.00	0.00%
Meetings / Regular Hire MR 1 and 2 (Both)	Per Hour	\$63.00	\$63.00	Y	\$0.00	0.00%
Meetings / Regular Hire MR 3 and 4 (One Room)	Per Hour	\$32.00	\$32.00	Y	\$0.00	0.00%
Meetings / Regular Hire MR 3 and 4 (Both)	Per Hour	\$63.00	\$63.00	Y	\$0.00	0.00%
Meetings / Regular Hire - Interview Room 1	Per Hour	\$29.00	\$29.00	Y	\$0.00	0.00%
Meetings / Regular Hire - Interview Room 2	Per Hour	\$31.00	\$31.00	Y	\$0.00	0.00%
Function - Tennis Pavilion	Per Hour	\$63.00	\$66.00	Y	\$3.00	4.76%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Function - Tennis Pavilion - 4 Hours	Per 4 Hours	\$199.00	\$207.00	Y	\$8.00	4.02%
Meetings/Activity - Tennis Pavilion	Per Hour	\$32.00	\$33.50	Y	\$1.50	4.69%
RCC Community Kitchen (max 3 hours)	Per Hour	\$35.00	\$37.00	Y	\$2.00	5.71%
Stage	Per Hour	\$12.00	\$13.00	Y	\$1.00	8.33%
Basketball Court Hire - Single Casual Entry "Drop In"	Per Hour	\$3.50	\$4.00	Y	\$0.50	14.29%
Badminton/ Pickleball Court Hire *	Per Hour	\$24.00	\$25.00	Y	\$1.00	4.17%
Tennis Court Hire *	Per Hour	\$23.00	\$24.00	Y	\$1.00	4.35%
Tennis Court Hire (including lighting)	Per Hour	\$32.00	\$34.00	Y	\$2.00	6.25%
* School Hire (Knox Schools are entitled to a 20% discount)						
* Senior groups are eligible to received a 40% discount on hire charges specified above.						
Clean Up Fee	Per Hour or part thereof	\$205.00	\$214.00	Y	\$9.00	4.39%
Delay Exit Fee	Per Hour or part thereof	\$205.00	\$214.00	Y	\$9.00	4.39%
Holding fee (regular hirers) for no show	Per Regular Booking	New Fee	50% total daily booking fee	Y	New Fee	New Fee
Administration / Cancellation Fee (Activity Group Program)	Per Term	\$63.00	\$66.00	Y	\$3.00	4.76%
Activities						
The Centre co-ordinates a range of leisure activities i. e. Yoga, Aerobics, "Living Longer Living Stronger". The determination of fees associated with these programs considers direct and indirect costs and fees charged by competitors.						
Yoga/Pilates	Per Session	\$15.00	\$16.00	Y	\$1.00	6.67%
Group Fitness Class	Per Session	\$11.00	\$11.50	Y	\$0.50	4.55%
Senior Exercise Class	Per Session	\$7.00	\$7.00	Y	\$0.00	0.00%
Senior Sports - Session	Per Session	\$5.50	\$5.50	Y	\$0.00	0.00%
KNOX REGIONAL NETBALL CENTRE (KRNC)						
Stadium Charges - For Competition						
Junior	Per Court Per Game	\$30.00	\$32.00	Y	\$2.00	6.67%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Senior	Per Court Per Game	\$66.00	\$69.00	Y	\$3.00	4.55%
Door Entry - Night Senior / Players and Spectators	Per Admission	\$3.00	\$3.00	Y	\$0.00	0.00%
Stadium Charges - For Training						
Weekdays / Court	Per Court Per Hour	\$40.00	\$42.00	Y	\$2.00	5.00%
Weekends / Court	Per Court Per Hour	\$49.00	\$51.00	Y	\$2.00	4.08%
Room Hire						
Meeting Rooms - Association	Per Hour	\$32.00	\$33.50	Y	\$1.50	4.69%
Meeting Room - Casual hire	Per Hour	\$38.00	\$40.00	Y	\$2.00	5.26%
Saturday Association Room	Per Saturday	\$136.00	\$142.00	Y	\$6.00	4.41%
MDNA Administration Office	Per Annum	\$1,311.00	\$1,364.00	Y	\$53.00	4.04%
Outdoor Courts						
Casual Hire	Per Court Per Game	\$23.00	\$24.00	Y	\$1.00	4.35%
Casual Hire - Day (Tournaments)	Per Day	\$527.00	\$549.00	Y	\$22.00	4.17%
Association - Saturday	Per Court Per Annum	\$388.00	\$404.00	Y	\$16.00	4.12%
Night Use (lights) Per Court per hour	Per Court Per Hour	\$32.00	\$34.00	Y	\$2.00	6.25%
KRNC Competitions						
Competitions (KRNC)	Per Team Per Game	\$60.00	\$60.00	Y	\$0.00	0.00%
Team Registration KCC Competition	Per Team Per Season	\$60.00	\$60.00	Y	\$0.00	0.00%
Functions						
Casual Hire - Stadium Netball Usage (for 2 courts)	Min 8 Hours	\$655.00	\$682.00	Y	\$27.00	4.12%
Casual Hire - Functions (court 1 & 2)	Min 8 Hours	\$983.00	\$1,023.00	Y	\$40.00	4.07%
Casual Hire - Functions (court 3 & 4)	Min 8 Hours	New Fee	\$1,023.00	Y	New Fee	New Fee

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Casual Hire - Functions (court 1, 2, 3 & 4)	Min 8 Hours	New Fee	\$1,987.00	Y	New Fee	New Fee
Holding fee (regular hirers) for no show	Per Regular Booking	New Fee	50% total daily booking fee	Y	New Fee	New Fee
CARRINGTON PARK LEISURE CENTRE						
Not for Profit / Community Group Rates:						
Activity Room	Per Hour	\$21.00	\$22.00	Y	\$1.00	4.76%
Art	Per Hour	\$11.00	\$12.00	Y	\$1.00	9.09%
Gym	Per Hour	\$21.00	\$22.00	Y	\$1.00	4.76%
Meeting Room 1	Per Hour	\$11.00	\$12.00	Y	\$1.00	9.09%
Meeting Room 2	Per Hour	\$13.00	\$14.00	Y	\$1.00	7.69%
Meeting Rooms 1 and 2	Per Hour	\$24.00	\$25.00	Y	\$1.00	4.17%
Office	Per Hour	\$11.00	\$12.00	Y	\$1.00	9.09%
Squash Courts	Per Hour	\$15.00	\$16.00	Y	\$1.00	6.67%
Holding fee (regular hirers) for no show	Per Regular Booking	New Fee	50% total daily booking fee	Y	New Fee	New Fee
AIMEE SEEBECK HALL						
Hall - Day rate (before 5pm)	Per Hour	New Fee	\$34.50	Y	New Fee	New Fee
Hall - Evening rate (after 5pm)	Per Hour	New Fee	\$34.50	Y	New Fee	New Fee
Function Hire - Friday night (5pm - 12am)	Per 7 hours	New Fee	\$260.00	Y	New Fee	New Fee
Function Hire - Saturday night (5pm - 12am)	Per 7 hours	New Fee	\$315.00	Y	New Fee	New Fee
Holding fee (regular hirers) for no show	Per Regular Booking	New Fee	50% total daily booking fee	Y	New Fee	New Fee
KNOX COMMUNITY ARTS CENTRE						
Not for Profit / Community Group Rates:						
Supper / Meeting Room (up to 6 hours)	Per Hour	\$40.00	\$42.00	Y	\$2.00	5.00%
Supper / Meeting Room (6 hours plus)	Per Hour	\$36.00	\$38.00	Y	\$2.00	5.56%
Theatre - No Biobox (house lights only). Eg. rehearsals, meetings, seminars etc.	Per Hour	\$40.00	\$42.00	Y	\$2.00	5.00%

Description of Fees and Charges	Unit of Measure	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Theatre - With Biobox. Includes a compulsory venue technician for biobox operation. Includes access to kitchen, green room and audience access to foyer Excludes Supper Room Minimum 4 hour booking. Eg. Theatre shows, productions, stage presentations.	Per Hour	\$121.00	\$126.00	Y	\$5.00	4.13%
Entire Facility Functions, productions and performances etc that require exclusive access to all areas. Includes bio box and one compulsory technician. Minimum 4 hour booking.	Per Hour	\$152.00	\$159.00	Y	\$7.00	4.61%
Commercial / Other Group Rates						
Supper / Meeting Room (up to 6 hours)	Per Hour	\$62.00	\$65.00	Y	\$3.00	4.84%
Supper / Meeting Room (6 hours plus or regular hirers)	Per Hour	\$54.00	\$57.00	Y	\$3.00	5.56%
Theatre - No Biobox (house lights only). Eg. rehearsals, meetings, seminars etc.	Per Hour	\$67.00	\$70.00	Y	\$3.00	4.48%
Theatre - With Biobox. Includes a compulsory venue technician for biobox operation. Includes access to kitchen, green room and audience access to foyer with supper room opened as required. Minimum 4 hour booking. Eg. Theatre shows, productions, stage presentations.	Per Hour	\$202.00	\$211.00	Y	\$9.00	4.46%
Entire Facility Functions, productions and performances etc that require exclusive access to all areas. Includes bio box and one compulsory technician. Minimum 6 hour booking.	Per Hour	\$253.00	\$264.00	Y	\$11.00	4.35%
COMMUNITY SERVICES FACILITIES						
Community Services Facilities - Bonds (Refundable)						
All Functions with alcohol - Level 3	Per Function	\$1,175.00	\$1,222.00	N	\$47.00	4.00%
Major Functions (over 150 persons) without alcohol - Level 2	Per Function	\$700.00	\$728.00	N	\$28.00	4.00%
Smaller Functions (1 to 150 persons) without alcohol - Level 1	Per Function	\$360.00	\$375.00	N	\$15.00	4.17%

Knox City Council

2022-23 Fees & Charges



Description of Fees and Charges	Unit of Measure	2021-22 GST Applied 10% Y/N	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Infrastructure - Community Infrastructure							
CHARGEABLE WORKS							
<i>Chargeable works are levied to provide reinstatement of damage to Council's assets, i. e. Road, nature strip openings and special works requests from residents. This work is charged on a total cost recovery plus a 50% administration charge.</i>							
Chargeable Works (Total direct costs + 50%)	Per Job	N	1.5 x (total direct cost)	1.5 x (total direct cost)	N	\$0.00	0.00%
Road Opening Inspections:							
Nature strip opening	Per Opening	N	\$195.00	\$250.00	N	\$55.00	28.21%
Connection to Council Drain or Kerbing	Per Opening	N	\$195.00	\$250.00	N	\$55.00	28.21%
Road Opening	Per Opening	N	\$195.00	\$250.00	N	\$55.00	28.21%
Concrete Crossing	Per Opening	N	\$195.00	\$250.00	N	\$55.00	28.21%
General Concrete Works	Per Opening	N	\$195.00	\$250.00	N	\$55.00	28.21%
Weekend Supervision up to 3 hours	Per Hour	N	\$173.00	\$180.00	N	\$7.00	4.05%
Weekend Supervision greater than 3 hours	Per Hour	N	\$195.00	\$203.00	N	\$8.00	4.10%
Asset Protection Fees	Per Permit	N	\$195.00	\$260.00	N	\$65.00	33.33%
Information Request	Per Request	N	\$35.00	\$37.00	N	\$2.00	5.71%
COUNCIL RESERVES							
<i>Chargeable works are levied to provide reinstatement of damage to Council's assets, i. e. Road, nature strip openings and special works requests from residents. This work is charged on a total cost recovery plus a 50% administration charge.</i>							
Bonds (refundable)							
All access permits	Per Application	N	\$1,550.00	\$1,612.00	N	\$62.00	4.00%
Temporary on - site storage material bonds	Per Application	N	\$775.00	\$806.00	N	\$31.00	4.00%

Description of Fees and Charges	Unit of Measure	2021-22 GST Applied 10% Y/N	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
MILLERS HOMESTEAD							
Wedding Ceremony	Per Wedding	Y	\$399.00	\$415.00	Y	\$16.00	4.01%
Wedding Photographs	Per Wedding	Y	\$258.00	\$269.00	Y	\$11.00	4.26%
Council Training							
Programs / Seminar	Per Day	Y	\$234.00	\$244.00	Y	\$10.00	4.27%
Programs / Seminar (4 hours)	Half Day	Y	\$129.00	\$135.00	Y	\$6.00	4.65%
Council Functions	Per Function	Y	\$188.00	\$196.00	Y	\$8.00	4.26%
Infrastructure - Sustainable Infrastructure							
REFUSE DISPOSAL							
GARBAGE, WASTE & RECYCLE COLLECTION							
Residential:							
Residential Waste Charge (80L waste, 240L Recycle, Hard Waste, Bundled Green Waste)	Per Service	N	\$257.00	\$298.00	N	\$41.00	15.95%
Optional 240 litre Green Waste Bin	Per Bin	N	\$95.00	\$100.00	N	\$5.00	5.26%
120 litre bin Surcharge	Per Bin	N	\$54.00	\$96.00	N	\$42.00	77.78%
Additional 240 litre Recycle Bin	Per Bin	N	\$84.00	\$117.00	N	\$33.00	39.29%
Additional 120 litre Household Bin	Per Bin	N	\$289.00	\$431.00	N	\$142.00	49.13%
Industrial / Commercial 240 litre bin:							
Garbage weekly service, includes recycle weekly	Per Service	N	\$478.00	\$516.00	N	\$38.00	7.95%
Garbage 5 weekday service, includes recycle weekly	Per Service	N	\$1,651.00	\$1,970.00	N	\$319.00	19.32%
Additional 240 litre Recycle Bin	Per Bin	N	\$159.00	\$125.00	N	(\$34.00)	(21.38%)
Dorset Square Service:							
Office based premises	Annual	N	\$336.00	\$356.00	N	\$20.00	5.95%
Retail based premises	Annual	N	\$999.00	\$1,059.00	N	\$60.00	6.01%
Food based premises less than 200 square metres floor area	Annual	N	\$2,994.00	\$3,174.00	N	\$180.00	6.01%
Food based premises greater than 200 square metres floor area	Annual	N	\$6,982.00	\$7,401.00	N	\$419.00	6.00%

Description of Fees and Charges	Unit of Measure	2021-22 GST Applied 10% Y/N	Adopted 2021-22 Fee GST Incl. (where applicable)	Proposed 2022-23 Fee GST Incl. (where applicable)	2022-23 GST Applied 10% Y/N	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
Non- Rateable Properties 240 litre bin with 240 litre recycle:							
Garbage weekly service, includes recycle fortnightly	Per Service	N	\$257.00	\$400.00	N	\$143.00	55.64%
Garbage 5 weekday service, includes recycle fortnightly	Per Service	N	\$1,294.00	\$1,894.00	N	\$600.00	46.37%
Additional 240 litre Recycle Bin	Per Bin	N	\$84.00	\$117.00	N	\$33.00	39.29%
Non- Rateable Properties 120 litre bin waste with 240 litre bin recycle:							
Garbage weekly service, includes recycle fortnightly	Per Service	N	\$217.00	\$294.00	N	\$77.00	35.48%
Additional 240 litre Recycle Bin	Per Bin	N	\$84.00	\$117.00	N	\$33.00	39.29%
MISCELLANEOUS WASTE CHARGES							
Hard Waste services							
Additional Hard Waste Service	Per Booked Service	N	\$115.00	\$115.00	N	\$0.00	0.00%
Infrastructure - Operations							
OPEN SPACE MANAGEMENT							
Tree Removal							
Removal of tree due to installation of new crossover	Per Request	Y	Amenity value + Removal costs + Tree planting costs + 2 years maintenance	Amenity value + Removal costs + Tree planting costs + 2 years maintenance	Y		